

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:

CELSIUS NETWORK, LLC *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 22-10964 (MG)
)
) (Jointly Administered)
)

**NINTH MONTHLY FEE STATEMENT OF SERVICES RENDERED
AND EXPENSES INCURRED BY ALVAREZ & MARSAL NORTH
AMERICA, LLC AS FINANCIAL ADVISORS TO DEBTORS, FOR
COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE
PERIOD FROM APRIL 1, 2023 THROUGH APRIL 30, 2023**

Name of Applicant:

Alvarez & Marsal North America, LLC

Authorized to Provide Professional
Services to:

Debtors

Date of Retention:

Effective as of the Petition Date

Period for which compensation and
reimbursement is sought:

April 1, 2023 through April 30, 2023

Amount of Compensation sought as
actual, reasonable and necessary:

\$1,613,117.50

Amount of Expense Reimbursement
sought as actual, reasonable and
necessary:

\$2,657.91

This is a(n):

☒ Monthly ☐ Interim ☐ Final application

This is the NINTH monthly fee statement filed in this case.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 USA LLC (9450); and GK8 UK Limited (0893). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

Alvarez & Marsal North America, LLC (“A&M”), financial advisors to the debtors of Celsius Network, LLC et al., and its affiliated debtors and debtors in possession in these chapter 11 cases (collectively, the “Debtors”), hereby submits this monthly fee statement (the “Fee Statement”), pursuant to this Court’s *First Amended Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* [Docket No. 2779], dated June 8, 2023 (the “Interim Compensation Order”) and this Court’s *Order Authorizing the Debtors to Employ and Retain Alvarez & Marsal North America, LLC as Financial Advisors to the Debtors and Debtors in Possession Effective as of July 13, 2022* [Docket No. 842], dated September 16, 2022, seeking compensation and reimbursement of expenses for the period of April 1, 2023 through April 30, 2023 (the “Ninth Monthly Period”). By this Fee Statement, A&M seeks payment of \$1,293,151.91 which is equal to (i) eighty percent (80%) of the total amount of compensation sought for actual and necessary professional services rendered during the Ninth Monthly Period (i.e., \$1,613,117.50), and (ii) reimbursement of \$2,657.91 which is equal to one hundred percent (100%) of its actual and necessary expenses incurred in connection with such services.

Attached hereto as Exhibits A-C are summary reports outlining the hours and fees worked by task, hours and fees worked by professional and hours and fees worked by task by professional for the Ninth Monthly Period. Also attached as Exhibit D are time entry records for the Ninth Monthly Period that were recorded in tenths of an hour by project task, maintained in the ordinary course of A&M’s practice, and which set forth a detailed description of services performed by each professional on behalf of the Debtors. A summary of compensation sought by project category is provided below. Attached hereto as Exhibits E-F are

summary reports of expenses incurred by category and itemized expense records of all expenses for the Ninth Monthly Period incurred in connection with the performance of professional services. A summary of reimbursement sought by expense type is provided below.

This Fee Statement also includes a billing summary by individual, setting forth the (i) name and title of each individual for whose work on these cases compensation is sought, (ii) aggregate time expended by each such individual and (iii) hourly billing rate for each such individual at A&M's current billing rates.

SUMMARY OF TOTAL FEES BY PROFESSIONAL FOR ALVAREZ & MARSAL NORTH AMERICA, LLC April 1, 2023 through April 30, 2023					
PROFESSIONAL	POSITION	GROUP	BILLING RATE	TOTAL HOURS	TOTAL FEES
Campagna, Robert	Managing Director	Restructuring	\$1,325.00	122.6	\$162,445.00
Hoeinghaus, Allison	Managing Director	Compensation & Benefits	\$1,250.00	20.9	\$26,125.00
Bixler, Holden	Managing Director	Case Management	\$1,050.00	25.7	\$26,985.00
Negangard, Kevin	Managing Director	Data Analysis	\$995.00	1.3	\$1,293.50
Deets, James	Senior Director	Compensation & Benefits	\$975.00	24.8	\$24,180.00
Schreiber, Sam	Senior Director	Restructuring	\$925.00	172.5	\$159,562.50
Kinealy, Paul	Senior Director	Case Management	\$900.00	42	\$37,800.00
San Luis, Ana	Senior Director	Data Analysis	\$820.00	146.7	\$120,294.00
Tilsner, Jeremy	Senior Director	Data Analysis	\$820.00	127.7	\$104,714.00
Brantley, Chase	Director	Restructuring	\$850.00	160.9	\$136,765.00
Ciriello, Andrew	Director	Restructuring	\$850.00	67.5	\$57,375.00
Bapna, Rishabh	Manager	Compensation & Benefits	\$800.00	28.2	\$22,560.00
Wang, Gege	Manager	Data Analysis	\$550.00	179	\$98,450.00
Lucas, Emmet	Senior Associate	Restructuring	\$775.00	123.5	\$95,712.50
Dailey, Chuck	Senior Associate	Restructuring	\$675.00	116.5	\$78,637.50
Dinh, Riley	Senior Associate	Compensation & Benefits	\$660.00	32.1	\$21,186.00
Perez, Jose	Senior Associate	Case Management	\$550.00	0.6	\$330.00
Allison, Roger	Associate	Case Management	\$625.00	156.1	\$97,562.50
Calvert, Sam	Associate	Restructuring	\$600.00	101.9	\$61,140.00
Colangelo, Samuel	Associate	Restructuring	\$575.00	80.2	\$46,115.00
Wadzita, Brent	Associate	Case Management	\$575.00	112	\$64,400.00
Pogorzelski, Jon	Analyst	Case Management	\$475.00	125.8	\$59,755.00
Westner, Jack	Analyst	Case Management	\$425.00	94.6	\$40,205.00
Callan, Baylee	Analyst	Case Management	\$425.00	156.4	\$66,470.00
Rivera-Rozo, Camila	Para Professional	Restructuring	\$325.00	9.4	\$3,055.00
Total				2,228.9	\$1,613,117.50

Blended Rate:

723.73

SUMMARY OF TOTALS BY TASK CATEGORY
FOR ALVAREZ & MARSAL NORTH AMERICA, LLC
April 1, 2023 through April 30, 2023

Task Code	Description	Total Hours	Total Fees Requested
ASSET SALES	Assist the Debtors and advisors with various asset sales including discussions with potential buyers, attaining and submitting information for buyer diligence related to the sale, supplying supporting analysis/forecasts and the creation/support of Asset Purchase Agreements including schedules.	44.0	\$54,245.00
BANKRUPTCY SUPPORT	Advise and assist the Debtors on matters concerning operating the business under Chapter 11, including training the Debtors' management on 'Rules of the Road' during Chapter 11, providing ongoing guidance to the Debtors re: Chapter 11 issues, review of court documents, reporting requirements, supporting counsel and others for Chapter 11 related items, performance of other general administrative tasks related to any Chapter 11 proceeding specific to Debtor's enterprise, accounting related items including but not limited to filing date cut-off processes, pre-petition and post-petition claims, payment processes, reporting requirements and bank related items.	272.4	\$214,021.00
BUSINESS PLAN	Advise and assist the Debtors with the planning, development, evaluation and implementation of the Debtor's strategic, business and operating plans relating to the mining and core platforms. This includes discussions with the Debtors' management teams regarding these operating plans and various alternatives, discussions with the Debtors' and Committee advisors regarding such business plans, the coordination and preparation of the related financial projections including income statement and balance sheet projections; analytical support for all scenario discussions regarding potential options for the future of the businesses.	30.4	\$23,467.50
CASE ADMINISTRATION	Address administrative matters related to the engagement, including the development and execution of work plans, and project management updates as requested by the Debtors. Activities include coordinating meetings, conference calls and the delivery of information, and preparing or reviewing court documents and general case management.	2.2	\$2,072.50
CASH FORECASTS	Advise and assist management in treasury matters including the management of liquidity, development of weekly cash forecasts, reporting on cash activity, approving and monitoring of disbursements to ensure compliance with court approved amounts, and other reporting requirements pursuant to various court orders. Also includes scenario analyses to assess the impact of various initiatives on cash flow and liquidity.	139.0	\$115,370.00
CLAIMS ADMINISTRATION & OBJECTIONS	Assist the Debtors with claims planning process, review of claims filed against the Debtors, claim reconciliation, and related work including submission of related motions to the Court. Includes reviewing bar date documents, preparing claims reports, participating in claims reconciliation discussions, and providing guidance around general counsel.	638.9	\$338,892.50
CONTRACTS	Review executory contracts and leases and perform cost/benefit evaluations with respect to the affirmation or rejection of each.	10.0	\$8,147.50
DATA MANAGEMENT	Assist the Debtors on matters concerning the Debtors' historical and current data systems, analytics, and data preservation. Includes data analysis in support of the Debtors' reports, querying the Debtors' data sets, and reconciling data from various sources.	398.0	\$283,106.00

DUE DILIGENCE	Review and address inquiries from creditors and various other third parties including the Unsecured Creditors Committee and its advisors, advisors to the various ad hoc groups, the Examiner and her advisors, and other pro se creditors. Activities include but are not limited to reviewing diligence lists, creating and updating diligence trackers, attending phone calls and meetings with such diligence parties, coordinating meetings between the diligence parties and the Debtors' employees, maintaining the data rooms to facilitate the sharing of information, reviewing information being shared with the diligence parties, and preparing various analyses, schedules and data summaries in response to such diligence requests.	23.4	\$19,862.50
FEE APP	Prepare the monthly fee statements and interim fee applications in accordance with Court guidelines.	21.6	\$11,677.50
MEETINGS	Participate in meetings with Debtors' management, counsel, independent committee of the Board of Directors and/or advisors to present findings or discuss various matters related to the filing or operating the business.	159.3	\$132,367.00
MONTHLY OPERATING REPORT/UST REPORT	Assist the Debtors with the preparation of the Initial Debtor Interview requirements, Initial Operating Report, Monthly Operating Report, Form 426 and other related matters for the US Trustee.	37.0	\$25,042.50
MOTIONS/ORDERS	Complete analyses and assist the Debtors on various motions filed and on entry of Orders to implement required reporting and other activities contemplated thereby.	156.3	\$127,948.50
PLAN / DISCLOSURE STATEMENT	Assist the Debtors and advisors with various analyses and assessment of the components relating to a plan of reorganization.	269.6	\$239,302.50
STATEMENTS/SCHEDULES	Assist the Debtors with the creation and filing of Statements and Schedules with background information and other related matters.	2.1	\$2,205.00
VENDOR MANAGEMENT	Assist the Debtors with vendor management including analyzing financial impact of supplier agreements, tracking supplier contraction and pre-petition payment activity, and attending supplier meetings to review and discuss supplier financial status. Assist the Debtors with all vendor related items including, but not limited to, vendor strategy, negotiation, settlements, stipulations, critical vendors agreements, and advise the Debtors on general accounts payable questions.	24.7	\$15,390.00
Total		<u>2,228.9</u>	<u>\$1,613,117.50</u>

Blended Rate:

\$723.73

SUMMARY OF EXPENSES BY CATEGORY FOR ALVAREZ & MARSAL NORTH AMERICA, LLC April 1, 2023 through April 30, 2023	
Expense Category	Amount
Miscellaneous	2,358.91
Transportation	299.00
Total	\$ 2,657.91

NOTICE

No trustee has been appointed in these chapter 11 cases. On September 29, 2022, the Court entered an order directing the appointment of Shoba Pillay as examiner [Docket No. 923].

Pursuant to the Interim Compensation Order, notice of this Fee Statement has been served upon (i) Celsius Network LLC, 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030, Attn: Ron Deutsch; (ii) counsel to the Debtors, Kirkland & Ellis LLP, 601 Lexington Avenue, New York, New York 10022, Attn: Joshua A. Sussberg, P.C., and Simon Briefel, and 300 North LaSalle, Chicago, Illinois 60654; Attn: Patrick J. Nash, Jr., P.C., Ross M. Kwasteniet, P.C., Christopher S. Koenig, and Alison J. Wirtz; (iii) the U.S. Trustee, U.S. Federal Office Building, 201 Varick Street, Suite 1006, New York, New York 10014, Attn: Shara Cornell, Mark Bruh, and Brian S. Masumoto; (iv) counsel to the UCC, White & Case LLP, 111 South Wacker Drive, Suite 5100, Chicago, Illinois 60606, Attn: Gregory F. Pesce, 1221 6th Ave, New York, New York 10020, Attn: David Turetsky, and 555 South Flower Street, Suite 2700, Los Angeles, California 90071, Attn: Aaron E. Colodny; (v) counsel to the Chapter 11 Examiner, Jenner & Block, LLP, 353 N. Clark Street, Chicago, Illinois 60654, Attn.: Catherine L. Steege, and Vincent E. Lazar, (vi) counsel to the Ad Hoc Group of Custodial Account Holders, Togut, Segal & Segal LLP, One Penn Plaza, Suite 3335, New York, NY 10119, Attn: Kyle J. Ortiz and Bryan M. Kotliar; (vii) counsel to the Ad Hoc Group of Withhold Account Holders, Troutman Pepper Hamilton Sanders, 875 Third Avenue, New York, NY 10022, Attn: Deborah Kovsky-Apap; (viii) via electronic mail to proposed counsel to the Fee Examiner, Christopher S. Sontchi, at CelsiusFeeExaminer@gklaw.com; and (ix) any other statutory committee appointed in these chapter 11 cases.

WHEREFORE, A&M respectfully requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order, i.e., payment of \$1,290,494.00 which represents eighty percent (80%) of the compensation sought (i.e. \$1,613,117.50), and reimbursement of one hundred percent (100%) of expenses incurred, in the amount of \$2,657.91 in the total amount of \$1,293,151.91.

New York, NY
Dated: June 15, 2023

Respectfully submitted,

**ALVAREZ & MARSAL NORTH
AMERICA, LLC**

By: /s/ Robert Campagna
Robert Campagna
600 Madison Ave
New York, NY 10022
Telephone: 646.495.3586
rcampagna@alvarezandmarsal.com

*Financial Advisors to the Debtors and
Debtors in Possession*

Exhibit A

*Celsius Network, LLC, et al.,
Summary of Time Detail by Task
April 1, 2023 through April 30, 2023*

<i>Task Description</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
ASSET SALES	44.0	\$54,245.00
BANKRUPTCY SUPPORT	272.4	\$214,021.00
BUSINESS PLAN	30.4	\$23,467.50
CASE ADMINISTRATION	2.2	\$2,072.50
CASH FORECASTS	139.0	\$115,370.00
CLAIMS ADMINISTRATION & OBJECTIONS	638.9	\$338,892.50
CONTRACTS	10.0	\$8,147.50
DATA MANAGEMENT	398.0	\$283,106.00
DUE DILIGENCE	23.4	\$19,862.50
FEE APP	21.6	\$11,677.50
MEETINGS	159.3	\$132,367.00
MONTHLY OPERATING REPORT/UST REPORT	37.0	\$25,042.50
MOTIONS/ORDERS	156.3	\$127,948.50
PLAN / DISCLOSURE STATEMENT	269.6	\$239,302.50
STATEMENTS/SCHEDULES	2.1	\$2,205.00
VENDOR MANAGEMENT	24.7	\$15,390.00
<i>Total</i>	<u>2,228.9</u>	<u>\$1,613,117.50</u>

*Celsius Network, LLC, et al.,
Summary of Time Detail by Professional
April 1, 2023 through April 30, 2023*

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,325.00	122.6	\$162,445.00
Hoeninghaus, Allison	Managing Director	\$1,250.00	20.9	\$26,125.00
Bixler, Holden	Managing Director	\$1,050.00	25.7	\$26,985.00
Negangard, Kevin	Managing Director	\$995.00	1.3	\$1,293.50
Deets, James	Senior Director	\$975.00	24.8	\$24,180.00
Schreiber, Sam	Senior Director	\$925.00	172.5	\$159,562.50
Kinealy, Paul	Senior Director	\$900.00	42.0	\$37,800.00
San Luis, Ana	Senior Director	\$820.00	146.7	\$120,294.00
Tilsner, Jeremy	Senior Director	\$820.00	127.7	\$104,714.00
Brantley, Chase	Director	\$850.00	160.9	\$136,765.00
Ciriello, Andrew	Director	\$850.00	67.5	\$57,375.00
Bapna, Rishabh	Manager	\$800.00	28.2	\$22,560.00
Lucas, Emmet	Senior Associate	\$775.00	123.5	\$95,712.50
Dailey, Chuck	Senior Associate	\$675.00	116.5	\$78,637.50
Dinh, Riley	Senior Associate	\$660.00	32.1	\$21,186.00
Perez, Jose	Senior Associate	\$550.00	0.6	\$330.00
Wang, Gege	Senior Associate	\$550.00	179.0	\$98,450.00
Allison, Roger	Associate	\$625.00	156.1	\$97,562.50
Calvert, Sam	Associate	\$600.00	101.9	\$61,140.00
Wadzita, Brent	Associate	\$575.00	112.0	\$64,400.00
Colangelo, Samuel	Analyst	\$575.00	80.2	\$46,115.00
Pogorzelski, Jon	Analyst	\$475.00	125.8	\$59,755.00
Callan, Baylee	Analyst	\$425.00	156.4	\$66,470.00
Westner, Jack	Analyst	\$425.00	94.6	\$40,205.00
Rivera-Rozo, Camila	Para Professional	\$325.00	9.4	\$3,055.00
<i>Total</i>			<u>2,228.9</u>	<u>\$1,613,117.50</u>

Exhibit C

***Celsius Network, LLC, et al.,
Summary of Task by Professional
April 1, 2023 through April 30, 2023***

ASSET SALES

Assist the Debtors and advisors with various asset sales including discussions with potential buyers, attaining and submitting information for buyer diligence related to the sale, supplying supporting analysis/forecasts and the creation/support of Asset Purchase Agreements including schedules.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,325	36.7	\$48,627.50
Ciriello, Andrew	Director	\$850	0.4	\$340.00
Lucas, Emmet	Senior Associate	\$775	6.5	\$5,037.50
Calvert, Sam	Associate	\$600	0.4	\$240.00
			44.0	\$54,245.00
				\$1,232.84

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
April 1, 2023 through April 30, 2023*

BANKRUPTCY SUPPORT

Advise and assist the Debtors on matters concerning operating the business under Chapter 11, including training the Debtors' management on 'Rules of the Road' during Chapter 11, providing ongoing guidance to the Debtors re: Chapter 11 issues, review of court documents, reporting requirements, supporting counsel and others for Chapter 11 related items, performance of other general administrative tasks related to any Chapter 11 proceeding specific to Debtor's enterprise, accounting related items including but not limited to filing date cut-off processes, pre-petition and post-petition claims, payment processes, reporting requirements and bank related items.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	4.2	\$4,410.00
Campagna, Robert	Managing Director	\$1,325	20.4	\$27,030.00
Negangard, Kevin	Managing Director	\$995	1.3	\$1,293.50
Kinealy, Paul	Senior Director	\$900	22.0	\$19,800.00
Schreiber, Sam	Senior Director	\$925	28.8	\$26,640.00
Tilsner, Jeremy	Senior Director	\$820	0.5	\$410.00
Brantley, Chase	Director	\$850	10.4	\$8,840.00
Ciriello, Andrew	Director	\$850	34.8	\$29,580.00
Dailey, Chuck	Senior Associate	\$675	74.3	\$50,152.50
Lucas, Emmet	Senior Associate	\$775	4.4	\$3,410.00
Allison, Roger	Associate	\$625	13.1	\$8,187.50
Calvert, Sam	Associate	\$600	32.1	\$19,260.00
Wadzita, Brent	Associate	\$575	10.0	\$5,750.00
Colangelo, Samuel	Analyst	\$575	16.1	\$9,257.50
			272.4	\$214,021.00
<i>Average Billing Rate</i>				\$785.69

Exhibit C

***Celsius Network, LLC, et al.,
Summary of Task by Professional
April 1, 2023 through April 30, 2023***

BUSINESS PLAN

Advise and assist the Debtors with the planning, development, evaluation and implementation of the Debtor's strategic, business and operating plans relating to the mining and core platforms. This includes discussions with the Debtors' management teams regarding these operating plans and various alternatives, discussions with the Debtors' and Committee advisors regarding such business plans, the coordination and preparation of the related financial projections including income statement and balance sheet projections; analytical support for all scenario discussions regarding potential options for the future of the businesses.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,325	3.1	\$4,107.50
Schreiber, Sam	Senior Director	\$925	4.4	\$4,070.00
Brantley, Chase	Director	\$850	5.9	\$5,015.00
Dailey, Chuck	Senior Associate	\$675	1.0	\$675.00
Calvert, Sam	Associate	\$600	16.0	\$9,600.00
			30.4	\$23,467.50
<i>Average Billing Rate</i>				\$771.96

Exhibit C

***Celsius Network, LLC, et al.,
Summary of Task by Professional
April 1, 2023 through April 30, 2023***

CASE ADMINISTRATION

Address administrative matters related to the engagement, including the development and execution of work plans, and project management updates as requested by the Debtors. Activities include coordinating meetings, conference calls and the delivery of information, and preparing or reviewing court documents and general case management.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	0.3	\$315.00
Schreiber, Sam	Senior Director	\$925	1.9	\$1,757.50
			2.2	\$2,072.50
			Average Billing Rate	\$942.05

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
April 1, 2023 through April 30, 2023*

CASH FORECASTS

Advise and assist management in treasury matters including the management of liquidity, development of weekly cash forecasts, reporting on cash activity, approving and monitoring of disbursements to ensure compliance with court approved amounts, and other reporting requirements pursuant to various court orders. Also includes scenario analyses to assess the impact of various initiatives on cash flow and liquidity.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,325	14.4	\$19,080.00
Schreiber, Sam	Senior Director	\$925	2.5	\$2,312.50
Brantley, Chase	Director	\$850	19.9	\$16,915.00
Ciriello, Andrew	Director	\$850	0.2	\$170.00
Dailey, Chuck	Senior Associate	\$675	0.7	\$472.50
Lucas, Emmet	Senior Associate	\$775	89.9	\$69,672.50
Calvert, Sam	Associate	\$600	7.7	\$4,620.00
Colangelo, Samuel	Analyst	\$575	3.7	\$2,127.50
			<u>139.0</u>	<u>\$115,370.00</u>
				<u>\$830.00</u>
		<i>Average Billing Rate</i>		

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
April 1, 2023 through April 30, 2023*

CLAIMS ADMINISTRATION & OBJECTIONS

Assist the Debtors with claims planning process, review of claims filed against the Debtors, claim reconciliation, and related work including submission of related motions to the Court. Includes reviewing bar date documents, preparing claims reports, participating in claims reconciliation discussions, and providing guidance around general counsel.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	9.0	\$9,450.00
Campagna, Robert	Managing Director	\$1,325	6.0	\$7,950.00
Kinealy, Paul	Senior Director	\$900	9.3	\$8,370.00
Schreiber, Sam	Senior Director	\$925	4.8	\$4,440.00
Brantley, Chase	Director	\$850	0.4	\$340.00
Ciriello, Andrew	Director	\$850	0.3	\$255.00
Dailey, Chuck	Senior Associate	\$675	1.6	\$1,080.00
Perez, Jose	Senior Associate	\$550	0.6	\$330.00
Allison, Roger	Associate	\$625	139.5	\$87,187.50
Wadzita, Brent	Associate	\$575	98.5	\$56,637.50
Callan, Baylee	Analyst	\$425	156.4	\$66,470.00
Pogorzelski, Jon	Analyst	\$475	121.4	\$57,665.00
Westner, Jack	Analyst	\$425	91.1	\$38,717.50
			638.9	\$338,892.50
				Average Billing Rate \$530.43

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
April 1, 2023 through April 30, 2023*

CONTRACTS

Review executory contracts and leases and perform cost/benefit evaluations with respect to the affirmation or rejection of each.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	0.6	\$630.00
Kinealy, Paul	Senior Director	\$900	2.5	\$2,250.00
Schreiber, Sam	Senior Director	\$925	1.0	\$925.00
Brantley, Chase	Director	\$850	1.0	\$850.00
Ciriello, Andrew	Director	\$850	1.0	\$850.00
Dailey, Chuck	Senior Associate	\$675	1.0	\$675.00
Lucas, Emmet	Senior Associate	\$775	1.3	\$1,007.50
Calvert, Sam	Associate	\$600	1.6	\$960.00
			<u>10.0</u>	<u>\$8,147.50</u>
				<u>\$814.75</u>
				<u><i>Average Billing Rate</i></u>

Exhibit C

***Celsius Network, LLC, et al.,
Summary of Task by Professional
April 1, 2023 through April 30, 2023***

DATA MANAGEMENT

Assist the Debtors on matters concerning the Debtors' historical and current data systems, analytics, and data preservation. Includes data analysis in support of the Debtors' reports, querying the Debtors' data sets, and reconciling data from various sources.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
San Luis, Ana	Senior Director	\$820	127.9	\$104,878.00
Tilsner, Jeremy	Senior Director	\$820	109.9	\$90,118.00
Wang, Gege	Senior Associate	\$550	160.2	\$88,110.00
			398.0	\$283,106.00
				\$711.32

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DUE DILIGENCE

Review and address inquiries from Creditors and various other third parties including the Unsecured Creditors Committee and its advisors, advisors to the various ad hoc groups, the Examiner and her advisors, and other pro se creditors. Activities include but are not limited to reviewing diligence lists, creating and updating diligence trackers, attending phone calls and meetings with such diligence parties, coordinating meetings between the diligence parties and the Debtors' employees, maintaining the data rooms to facilitate the sharing of information, reviewing information being shared with the diligence parties, and preparing various analyses, schedules and data summaries in response to such

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	1.2	\$1,260.00
Campagna, Robert	Managing Director	\$1,325	0.6	\$795.00
Kinealy, Paul	Senior Director	\$900	3.3	\$2,970.00
Schreiber, Sam	Senior Director	\$925	5.0	\$4,625.00
Brantley, Chase	Director	\$850	4.3	\$3,655.00
Ciriello, Andrew	Director	\$850	4.3	\$3,655.00
Lucas, Emmet	Senior Associate	\$775	1.0	\$775.00
Colangelo, Samuel	Analyst	\$575	3.7	\$2,127.50
			<u>23.4</u>	<u>\$19,862.50</u>
				<u>\$848.82</u>
		<i>Average Billing Rate</i>		

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FEE APP

Prepare the monthly fee statements and interim fee applications in accordance with Court guidelines.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,325	0.8	\$1,060.00
Schreiber, Sam	Senior Director	\$925	1.7	\$1,572.50
Ciriello, Andrew	Director	\$850	0.4	\$340.00
Lucas, Emmet	Senior Associate	\$775	0.4	\$310.00
Calvert, Sam	Associate	\$600	8.9	\$5,340.00
Rivera-Rozo, Camila	Para Professional	\$325	9.4	\$3,055.00
			21.6	\$11,677.50
				\$540.63

Average Billing Rate

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MEETINGS

Participate in meetings with Debtors' management, counsel, independent committee of the Board of Directors and/or advisors to present findings or discuss various matters related to the filing or operating the business.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	3.5	\$3,675.00
Campagna, Robert	Managing Director	\$1,325	17.4	\$23,055.00
Kinealy, Paul	Senior Director	\$900	4.4	\$3,960.00
San Luis, Ana	Senior Director	\$820	18.8	\$15,416.00
Schreiber, Sam	Senior Director	\$925	23.0	\$21,275.00
Tilsner, Jeremy	Senior Director	\$820	17.3	\$14,186.00
Brantley, Chase	Director	\$850	19.7	\$16,745.00
Ciriello, Andrew	Director	\$850	7.3	\$6,205.00
Dailey, Chuck	Senior Associate	\$675	5.9	\$3,982.50
Lucas, Emmet	Senior Associate	\$775	3.5	\$2,712.50
Wang, Gege	Senior Associate	\$550	18.8	\$10,340.00
Allison, Roger	Associate	\$625	3.5	\$2,187.50
Calvert, Sam	Associate	\$600	3.5	\$2,100.00
Wadzita, Brent	Associate	\$575	3.5	\$2,012.50
Colangelo, Samuel	Analyst	\$575	3.2	\$1,840.00
Pogorzelski, Jon	Analyst	\$475	2.5	\$1,187.50
Westner, Jack	Analyst	\$425	3.5	\$1,487.50

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Average Billing Rate

159.3

\$132,367.00

\$830.93

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**MONTHLY OPERATING
REPORT/UST REPORT**

Assist the Debtors with the preparation of the Initial Debtor Interview requirements, Initial Operating Report, Monthly Operating Report, Form 426 and other related matters for the US Trustee.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	0.5	\$525.00
Brantley, Chase	Director	\$850	2.1	\$1,785.00
Ciriello, Andrew	Director	\$850	4.0	\$3,400.00
Lucas, Emmet	Senior Associate	\$775	7.6	\$5,890.00
Calvert, Sam	Associate	\$600	20.9	\$12,540.00
Pogorzelski, Jon	Analyst	\$475	1.9	\$902.50
			37.0	\$25,042.50
				\$676.82

Average Billing Rate

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MOTIONS/ORDERS

Complete analyses and assist the Debtors on various motions filed and on entry of Orders to implement required reporting and other activities contemplated thereby.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Hoeinghaus, Allison	Managing Director	\$1,250	20.9	\$26,125.00
Deets, James	Senior Director	\$975	24.8	\$24,180.00
Schreiber, Sam	Senior Director	\$925	0.4	\$370.00
Ciriello, Andrew	Director	\$850	12.2	\$10,370.00
Bapna, Rishabh	Manager	\$800	28.2	\$22,560.00
Dinh, Riley	Senior Associate	\$660	32.1	\$21,186.00
Lucas, Emmet	Senior Associate	\$775	7.4	\$5,735.00
Colangelo, Samuel	Analyst	\$575	30.3	\$17,422.50
			<u>156.3</u>	<u>\$127,948.50</u>
				<u>\$818.61</u>
		<i>Average Billing Rate</i>		

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PLAN / DISCLOSURE STATEMENT

Assist the Debtors and advisors with various analyses and assessment of the components relating to a plan of reorganization.

Professional	Position	Billing Rate	Sum of Hours	Sum of Fees
Bixler, Holden	Managing Director	\$1,050	4.3	\$4,515.00
Campagna, Robert	Managing Director	\$1,325	23.2	\$30,740.00
Kinealy, Paul	Senior Director	\$900	0.5	\$450.00
Schreiber, Sam	Senior Director	\$925	98.2	\$90,835.00
Brantley, Chase	Director	\$850	93.9	\$79,815.00
Ciriello, Andrew	Director	\$850	2.6	\$2,210.00
Dailey, Chuck	Senior Associate	\$675	32.0	\$21,600.00
Lucas, Emmet	Senior Associate	\$775	1.5	\$1,162.50
Calvert, Sam	Associate	\$600	10.8	\$6,480.00
Colangelo, Samuel	Analyst	\$575	2.6	\$1,495.00
			269.6	\$239,302.50
				\$887.62

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STATEMENTS/SCHEDULES

Assist the Debtors with the creation and filing of Statements and Schedules with background information and other related matters.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	2.1	\$2,205.00
			2.1	\$2,205.00
			<i>Average Billing Rate</i>	\$1,050.00

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VENDOR MANAGEMENT

Assist the Debtors with vendor management including analyzing financial impact of supplier agreements, tracking supplier contraction and pre-petition payment activity, and attending supplier meetings to review and discuss supplier financial status. Assist the Debtors with all vendor related items including, but not limited to, vendor strategy, negotiation, settlements, stipulations, critical vendors agreements, and advise the Debtors on general accounts payable questions.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Schreiber, Sam	Senior Director	\$925	0.8	\$740.00
Brantley, Chase	Director	\$850	3.3	\$2,805.00
Colangelo, Samuel	Analyst	\$575	20.6	\$11,845.00
			24.7	\$15,390.00
				\$623.08

Average Billing Rate

***Celsius Network, LLC, et al.,
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ASSET SALES

Professional	Date	Hours	Activity
Campagna, Robert	4/3/2023	0.3	Correspondence with bidder regarding employee base and mining.
Campagna, Robert	4/4/2023	0.6	Call with bidders proposed CEO related to diligence inquiries.
Campagna, Robert	4/4/2023	0.6	Review bidder proposal and cross check waterfall with internal documents.
Campagna, Robert	4/4/2023	0.5	Prepare mining rig summary at request of bidder.
Campagna, Robert	4/5/2023	1.3	Analysis related to alternative bidder proposal / comparison.
Lucas, Emmet	4/7/2023	0.2	Correspond with S. Schreiber, R. Campagna (both A&M) regarding notice received from escrow agent associated with GK8 closing.
Campagna, Robert	4/10/2023	0.6	Correspondence regarding bidder diligence request for customer stratification data.
Campagna, Robert	4/13/2023	0.5	Analysis of customer stratification data requested by bidder.
Campagna, Robert	4/14/2023	0.4	Review new bidder background materials.
Campagna, Robert	4/17/2023	0.7	Call with C. Ferraro (Celsius) related to key workstreams related to sale process and bids.
Ciriello, Andrew	4/17/2023	0.4	Review revised bid data received from prospective buyer.
Campagna, Robert	4/18/2023	0.8	Review of bidder materials and prepare responses to open issues.
Campagna, Robert	4/19/2023	0.9	Analysis of prospective bidder side by side expense analysis as compared to orderly wind down.
Campagna, Robert	4/19/2023	0.6	Prepare summary of expenses under various bids.
Lucas, Emmet	4/19/2023	0.2	Correspond with D. Delano, L. Koren (both CEL) regarding process steps regarding potential transfer of GK8 net sales proceeds.
Lucas, Emmet	4/19/2023	0.4	Correspond with S. Briefel (K&E) regarding process steps regarding potential transfer of GK8 net sales proceeds.
Lucas, Emmet	4/19/2023	1.9	Build supporting working with calculation assumptions, process checklist related to transferring net sales proceeds to Flagstar.
Campagna, Robert	4/21/2023	0.8	Review account level data sorted by geography and size.
Campagna, Robert	4/22/2023	0.9	Call with GXD and special committee to discuss bid and status in advance of auction.
Campagna, Robert	4/24/2023	0.8	Analysis of business plan model supporting bidder's proposal.
Campagna, Robert	4/24/2023	1.4	Review of bid materials submitted by prospective bidder in advance of auction.
Campagna, Robert	4/24/2023	0.9	Comparison on self wind down costs to bidder proposals.

***Celsius Network, LLC, et al.,
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ASSET SALES

Professional	Date	Hours	Activity
Campagna, Robert	4/24/2023	0.8	Call with CV, PWP, and M3 to discuss newco vs. wind down bids.
Lucas, Emmet	4/24/2023	0.9	Update GK8 net sales proceeds supporting schedule model for updated assumptions, commentary from L. Koren (CEL).
Lucas, Emmet	4/24/2023	0.3	Correspond with S. Briefel (K&E) regarding updated status of GK8 closing, impacts on potential transfer of net sales proceeds.
Campagna, Robert	4/25/2023	0.8	Review bidder's distribution procedures / considerations memo prior to face to face meeting.
Campagna, Robert	4/25/2023	3.8	Attend bankruptcy auction at K&E's office / discussions with Debtor and UCC professionals.
Campagna, Robert	4/25/2023	0.7	Review updated bid summaries for completeness.
Campagna, Robert	4/25/2023	1.3	Discussion with bidder regarding expense forecast associated with their bid and comparison internal estimates.
Lucas, Emmet	4/25/2023	0.4	Correspond with K&E regarding updates to GK8 closing, offsets to net sales proceeds related to potential transfer of funds to Flagstar.
Lucas, Emmet	4/25/2023	0.7	Analyze historical GK8 bank transactions to evaluate offsets to net sales proceeds in calculating potential amount to transfer to Flagstar.
Lucas, Emmet	4/25/2023	0.4	Analyze Project Knox closing document to evaluate impacts to net sales proceeds to transfer to Flagstar.
Campagna, Robert	4/26/2023	3.4	General attendance at bankruptcy auction at K&E's office / discussions with Debtor and UCC professionals.
Campagna, Robert	4/26/2023	1.6	Analysis of expense structure of all bids and comparison to internal costs.
Campagna, Robert	4/26/2023	1.3	Mining cost analysis preparation. Detailed comparison of bids at operating level.
Campagna, Robert	4/26/2023	0.9	Discussions with C. Ferraro (Celsius), PWP, Willkie and bidder regarding details of wind down planning.
Campagna, Robert	4/26/2023	0.5	Regroup discussion with bidder related to wind down and proposal submitted.
Calvert, Sam	4/27/2023	0.4	Participate in call with E. Lucas (A&M), L. Koren, M. Malka (both CEL) to discuss GK8 sales proceeds, remaining closing items.
Campagna, Robert	4/27/2023	1.1	Meeting with C. Ferraro (Celsius) and Newco bidder regarding employee base, financial statements and past audits.
Campagna, Robert	4/27/2023	2.9	General attendance at bankruptcy auction at K&E's office / discussions with Debtor and UCC professionals.
Campagna, Robert	4/27/2023	0.9	Analysis / bid comparisons with respect to latest Newco bids.
Campagna, Robert	4/27/2023	1.2	Diligence into key bidder parties and principles.
Campagna, Robert	4/27/2023	1.3	Meeting with wind down bidder related to cost estimates and what is covered / not covered by their proposed fees.
Lucas, Emmet	4/27/2023	0.4	Participate in call with S. Calvert (A&M), L. Koren, M. Malka (both CEL) to discuss GK8 sales proceeds, remaining closing items.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
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ASSET SALES

Professional	Date	Hours	Activity
Lucas, Emmet	4/27/2023	0.7	Update GK8 sales proceeds supporting calculations per conversation with L. Koren (CEL).
Campagna, Robert	4/28/2023	0.8	Analysis of revised bid proposal to serve as backup bidder.
Campagna, Robert	4/28/2023	0.8	Prepare diligence information requested by bidder related to mining business and headcount requests.
Subtotal		44.0	

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Brantley, Chase	4/2/2023	0.1	Correspond with K&E and internal team re: filing cash and coin report.
Calvert, Sam	4/2/2023	1.4	Call with potential bidder team and A. Ciriello (A&M) re: follow ups on latest MOR, freeze reporting and other financial reporting metrics.
Ciriello, Andrew	4/2/2023	1.4	Call with potential bidder team and S. Calvert (A&M) re: follow ups on latest MOR, freeze reporting and other financial reporting metrics.
Ciriello, Andrew	4/2/2023	0.7	Prepare for call with potential bidder regarding coin positions and MORs.
Allison, Roger	4/3/2023	1.1	Perform research regarding the transaction history and account balance of an additional retail creditor re: diligence inquiry.
Brantley, Chase	4/3/2023	0.5	Call with prospective bidder, Celsius, K&E and A. Ciriello, C. Dailey (A&M) to discuss alt coin sale strategy proposal.
Brantley, Chase	4/3/2023	0.1	Provide update to team re: status of mining workstream for weekly PMO update.
Calvert, Sam	4/3/2023	0.8	Review of latest mining FA module and correspondence with Celsius re: same.
Ciriello, Andrew	4/3/2023	0.2	Correspond with Celsius HR regarding workers' compensation claims and provide notice to UCC/UST regarding the same.
Ciriello, Andrew	4/3/2023	0.5	Call with prospective bidder, Celsius, K&E and C. Brantley, C. Dailey (A&M) to discuss alt coin sale strategy proposal.
Ciriello, Andrew	4/3/2023	0.4	Comment on PMO presentation materials for weekly update call.
Ciriello, Andrew	4/3/2023	0.5	Prepare for intercompany meeting with K&E team.
Ciriello, Andrew	4/3/2023	0.2	Correspond with T. Walsh (CEL) regarding KERP payments.
Colangelo, Samuel	4/3/2023	0.3	Update PMO deck to reflect current status of workstreams and case updates for week of 4/3/2023.
Colangelo, Samuel	4/3/2023	0.4	Assemble support for prior loan transaction and accompanying summary description.
Dailey, Chuck	4/3/2023	0.5	Call with prospective bidder, Celsius, K&E and C. Brantley, A. Ciriello, C. Dailey (A&M) to discuss alt coin sale strategy proposal.
Lucas, Emmet	4/3/2023	0.3	Correspond with N. Schleifer (GK8) regarding historical invoices issued to Celsius from GK8.

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BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Lucas, Emmet	4/3/2023	0.2	Provide responses for banking, cash forecast related sections for internal management presentation on 4/4.
Lucas, Emmet	4/3/2023	1.4	Draft next round of retention agreements for employees on the addendum list per T. Walsh (CEL).
Allison, Roger	4/4/2023	0.5	Call with H. Bixler, P. Kinealy, R. Allison, B. Wadzita (A&M) re: plan impact on claims, bar date extension, and retail user account balances.
Bixler, Holden	4/4/2023	0.5	Call with H. Bixler, P. Kinealy, R. Allison, B. Wadzita (A&M) re: plan impact on claims, bar date extension, and retail user account balances.
Calvert, Sam	4/4/2023	0.4	Correspondence with D. Tappen (CEL) and B. Wadzita (A&M) re: intercompany transaction reporting and related IC questions.
Calvert, Sam	4/4/2023	0.5	Call with K&E team, R. Campagna, S. Schreiber and A. Ciriello (all A&M) re: intercompany agreements and legal interpretations thereof.
Calvert, Sam	4/4/2023	1.0	Call with MIII team, R. Campagna, S. Schreiber and A. Ciriello (A&M) re: updated intercompany process and draft outputs.
Calvert, Sam	4/4/2023	0.9	Reconciliation of fixed asset module for mining assets.
Calvert, Sam	4/4/2023	0.7	Preparation of various intercompany files and distribution thereof.
Campagna, Robert	4/4/2023	1.0	Call with MIII team, S. Calvert, S. Schreiber and A. Ciriello (A&M) re: updated intercompany process and draft outputs.
Campagna, Robert	4/4/2023	0.4	Call with S. Schreiber (A&M), K&E, Celsius, and prospective bidder to discuss process and next steps for onboarding auditor.
Campagna, Robert	4/4/2023	0.5	Call with K&E team, S. Calvert, S. Schreiber and A. Ciriello (all A&M) re: intercompany agreements and legal interpretations thereof.
Campagna, Robert	4/4/2023	0.6	Call with A. Ciriello (A&M), G. Pesce (W&C), K&E and M3 related to incentive plan.
Ciriello, Andrew	4/4/2023	0.3	Correspond with K&E and A&M teams regarding intercompany claims analysis.
Ciriello, Andrew	4/4/2023	1.0	Call with MIII team, R. Campagna, S. Calvert and S. Schreiber (A&M) re: updated intercompany process and draft outputs.
Ciriello, Andrew	4/4/2023	0.5	Call with K&E team, R. Campagna, S. Schreiber and S. Calvert (all A&M) re: intercompany agreements and legal interpretations thereof.
Ciriello, Andrew	4/4/2023	0.3	Prepare for intercompany call with M3.
Ciriello, Andrew	4/4/2023	0.2	Partial participation in call with K&E, W&C, M3 and R. Campagna (A&M) to discuss proposed incentive plan.
Kinealy, Paul	4/4/2023	0.4	Research coin inquiries from K&E team and follow up with Celsius operations re: same.
Kinealy, Paul	4/4/2023	0.7	Research issues related to creditor account updates for matrix supplement.
Kinealy, Paul	4/4/2023	0.5	Call with H. Bixler, P. Kinealy, R. Allison, B. Wadzita (A&M) re: plan impact on claims, bar date extension, and retail user account balances.

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BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Negangard, Kevin	4/4/2023	0.7	Correspondence with project team regarding the current status of the IT environment assessment initiatives.
Schreiber, Sam	4/4/2023	0.8	Update tracking document of accounting firms with latest communications.
Schreiber, Sam	4/4/2023	1.2	Review questions and open issues list for potential bidder.
Schreiber, Sam	4/4/2023	0.5	Call with K&E team, R. Campagna, S. Calvert and A. Ciriello (all A&M) re: intercompany agreements and legal interpretations thereof.
Schreiber, Sam	4/4/2023	0.4	Call with R. Campagna (A&M), K&E, Celsius, and prospective bidder to discuss process and next steps for onboarding auditor.
Schreiber, Sam	4/4/2023	1.0	Call with MIII team, R. Campagna, S. Calvert and A. Ciriello (A&M) re: updated intercompany process and draft outputs.
Wadzita, Brent	4/4/2023	0.5	Call with H. Bixler, P. Kinealy, R. Allison, B. Wadzita (A&M) re: plan impact on claims, bar date extension, and retail user account balances.
Allison, Roger	4/5/2023	1.6	Analyze list of potential parties to run through the conflicts process.
Brantley, Chase	4/5/2023	0.2	Call with S. Calvert (A&M) re: Feb mining FA module revisions.
Calvert, Sam	4/5/2023	0.6	Revisions to mining FA module per latest discussions with company.
Calvert, Sam	4/5/2023	0.2	Call with C. Brantley (A&M) re: Feb mining FA module revisions.
Campagna, Robert	4/5/2023	1.2	Preparation for call with Pref Equity professionals related intercompany.
Campagna, Robert	4/5/2023	0.4	Call with S. Schreiber (A&M), Celsius, prospective bidder, and accounting firm to discuss workplan for emergence accounting.
Colangelo, Samuel	4/5/2023	0.3	Analyze loan valuation section of 3/31 coin report to identify week over week variances.
Kinealy, Paul	4/5/2023	0.7	Research account asset inquiry from K&E team and advise K&E re same.
Schreiber, Sam	4/5/2023	0.4	Call with R. Campagna (A&M), Celsius, prospective bidder, and accounting firm to discuss workplan for emergence accounting.
Allison, Roger	4/6/2023	0.8	Call with Celsius, KE, and P. Kinealy, R. Allison, B. Wadzita (A&M) to discuss internal retail account balances, unidentifiable incoming coins, and certain testing accounts re: treatment for voting.
Bixler, Holden	4/6/2023	0.4	Review updated PII list from counsel and correspond with A&M team re: same.
Brantley, Chase	4/6/2023	0.3	Call with S. Calvert (A&M) re: mining cash flow updates and ad hoc comparative NPV analysis.
Brantley, Chase	4/6/2023	0.7	Call with R. Campagna, S. Schreiber, C. Dailey (all A&M), J. Reinart, N. Sabki (both K&E) to discuss NewCo setup assets.
Calvert, Sam	4/6/2023	1.0	Call with HL team, R. Campagna, S. Schreiber, A. Ciriello and S. Calvert (all A&M) re: build up method for intercompany balance between CNL and LLC entities.

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BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Calvert, Sam	4/6/2023	0.2	Call with R. Campagna (A&M) re: recap of call with HL on intercompany.
Calvert, Sam	4/6/2023	0.3	Call with C. Brantley (A&M) re: mining cash flow updates and ad hoc comparative NPV analysis.
Calvert, Sam	4/6/2023	0.7	Correspondence with A&M team re: revised intercompany methodology.
Campagna, Robert	4/6/2023	0.2	Call with S. Calvert (A&M) re: recap of call with HL on intercompany.
Campagna, Robert	4/6/2023	1.3	Analysis related to potential incentive plan metrics.
Campagna, Robert	4/6/2023	0.4	Call with M3 team, S. Schreiber (A&M) to discuss KEIP proposal.
Campagna, Robert	4/6/2023	0.7	Call with C. Dailey, S. Schreiber, C. Brantley (all A&M), J. Reinart, N. Sabki (both K&E) to discuss NewCo setup assets.
Campagna, Robert	4/6/2023	0.4	Call with Celsius, K&E, prospective bidder, and S. Schreiber (A&M) to discuss next steps for NewCo accounting setup.
Campagna, Robert	4/6/2023	1.0	Call with HL team, R. Campagna, S. Schreiber, A. Ciriello and S. Calvert (all A&M) re: build up method for intercompany balance between CNL and LLC entities.
Ciriello, Andrew	4/6/2023	1.0	Call with HL team, R. Campagna, S. Schreiber, A. Ciriello and S. Calvert (all A&M) re: build up method for intercompany balance between CNL and LLC entities.
Ciriello, Andrew	4/6/2023	0.2	Correspond with K&E team regarding institutional loan and borrowings positions.
Ciriello, Andrew	4/6/2023	0.7	Analyze alternate interco balance based on discussion with preferred equity advisors.
Dailey, Chuck	4/6/2023	0.8	Update NewCo waterfall for additional balance sheet view for 40 act purposes.
Dailey, Chuck	4/6/2023	1.3	Update wind down analysis presentation decks for latest comparison to NewCo.
Dailey, Chuck	4/6/2023	1.1	Update wind down model for latest comparisons to NewCo recoveries.
Dailey, Chuck	4/6/2023	0.4	Update NewCo waterfall for latest retail loan assumptions.
Dailey, Chuck	4/6/2023	0.7	Call with R. Campagna, S. Schreiber, C. Brantley (all A&M), J. Reinart, N. Sabki (both K&E) to discuss NewCo setup assets.
Dailey, Chuck	4/6/2023	0.9	Analyze updated retail loan valuation provided by Stout team.
Kinealy, Paul	4/6/2023	0.8	Call with Celsius, KE, and P. Kinealy, R. Allison, B. Wadzita (A&M) to discuss internal retail account balances, unidentifiable incoming coins, and certain testing accounts re: treatment for voting.
Kinealy, Paul	4/6/2023	1.3	Research parties in interest requests from K&E and follow up with K&E re same.
Negangard, Kevin	4/6/2023	0.6	Correspondence with project team regarding the efforts to document and assess the IT environment.

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Schreiber, Sam	4/6/2023	1.0	Call with HL team, R. Campagna, S. Schreiber, A. Ciriello and S. Calvert (all A&M) re: build up method for intercompany balance between CNL and LLC entities.
Schreiber, Sam	4/6/2023	0.7	Call with R. Campagna, C. Dailey, C. Brantley (all A&M), J. Reinart, N. Sabki (both K&E) to discuss NewCo setup assets.
Schreiber, Sam	4/6/2023	0.2	Prepare accounting firm tracker in response to M3 request.
Schreiber, Sam	4/6/2023	0.4	Call with Celsius, K&E, prospective bidder, and R. Campagna (A&M) to discuss next steps for NewCo accounting setup.
Schreiber, Sam	4/6/2023	0.4	Call with M3 team, R. Campagna (A&M) to discuss KEIP proposal.
Wadzita, Brent	4/6/2023	0.8	Call with Celsius, KE, and P. Kinealy, R. Allison, B. Wadzita (A&M) to discuss internal retail account balances, unidentifiable incoming coins, and certain testing accounts re: treatment for voting.
Allison, Roger	4/7/2023	1.2	Perform notice information research for individual customers re: diligence inquiry.
Calvert, Sam	4/7/2023	1.9	Edits to the intercompany build following discussion with HL alternative approach.
Campagna, Robert	4/7/2023	0.6	Call with potential security new hire.
Campagna, Robert	4/7/2023	0.4	Prepare summary of proposed metrics for incentive program and email to team.
Ciriello, Andrew	4/7/2023	0.2	Correspond with A&M team regarding notices sent to UCC and UST related to digital currency transaction activity.
Colangelo, Samuel	4/7/2023	1.6	Assemble custody withdrawal analysis and supporting schedules.
Dailey, Chuck	4/7/2023	0.7	Review stout alternative investment valuation as of 3/31.
Dailey, Chuck	4/7/2023	0.9	Review stout cryptocurrency valuation as of 3/31.
Dailey, Chuck	4/7/2023	0.3	Email correspondence regarding timing of various components of the disclosure statement.
Dailey, Chuck	4/7/2023	0.8	Review stout institutional and retail loan valuation as of 3/31.
Kinealy, Paul	4/7/2023	0.3	Research creditor inquiry from Stretto team.
Kinealy, Paul	4/7/2023	0.6	Research transaction inquiry from K&E and advise K&E re: same.
Schreiber, Sam	4/7/2023	1.4	Analyze updated proposal for trading alt coins.
Calvert, Sam	4/8/2023	1.9	Creation of additional views related to HL thinking on intercompany novation accounting.
Ciriello, Andrew	4/8/2023	0.7	Analyze transactions subject to notice requirements and correspond with Celsius team regarding the same.
Dailey, Chuck	4/8/2023	2.3	Update wind down analysis for 3/31 stout valuations.

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Dailey, Chuck	4/8/2023	0.8	Update NewCo waterfall for 3/31 stout valuations.
Dailey, Chuck	4/8/2023	2.0	Analyze Stout Accounting Valuation Methodology document.
Kinealy, Paul	4/8/2023	0.7	Research potential conflicts from A&M team and advise re: same.
Allison, Roger	4/10/2023	0.6	Perform contact information review for a subset of individual customers re: diligence inquiry.
Allison, Roger	4/10/2023	0.9	Update master conflicts list re: new names to run.
Bixler, Holden	4/10/2023	0.6	Correspond with team re: PII list updates.
Brantley, Chase	4/10/2023	0.2	Provide update re: status of coin rebalancing workstream for weekly PMO update.
Calvert, Sam	4/10/2023	1.2	Review and additional revisions to intercompany accounting coin level build pursuant to advisors perspectives.
Calvert, Sam	4/10/2023	0.4	Researching crypto assets held by GK8 employees and clarifying next steps on coordinating their retrieval.
Calvert, Sam	4/10/2023	0.8	Updates to intercompany accounting worksheet from HL perspective.
Calvert, Sam	4/10/2023	0.3	Correspondence with K&E team re: certain crypto assets maintained by previous GK8 employees.
Campagna, Robert	4/10/2023	0.8	Create summary chart of potential metrics for KEIP for sharing with M3 team prior to call.
Colangelo, Samuel	4/10/2023	0.4	Update PMO deck to reflect current status of workstreams and case updates for week of 4/10/2023.
Dailey, Chuck	4/10/2023	2.2	Review stout accounting valuation methodology analysis for consistency with the Plan and various analysis.
Dailey, Chuck	4/10/2023	1.2	Analyze custody asset withdrawal analysis.
Kinealy, Paul	4/10/2023	0.8	Research additional transaction inquiry from K&E and advise K&E re: same.
Lucas, Emmet	4/10/2023	0.4	Prepare list of monthly professional fee accruals per request of A. Seetharaman (CEL).
Lucas, Emmet	4/10/2023	0.2	Provide responses for banking, cash forecast related sections for internal management presentation on 4/11.
Schreiber, Sam	4/10/2023	0.9	Call with Celsius accounting team and potential auditor to discuss case background and client onboarding process.
Schreiber, Sam	4/10/2023	0.6	Analyze user stratification data in support of bidder diligence request.
Schreiber, Sam	4/10/2023	0.4	Review description of workstreams and weekly activity provided by prospective bidder.
Allison, Roger	4/11/2023	1.2	Perform quality control procedures on conflicts supplement re: completeness and presentation.

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Bixler, Holden	4/11/2023	0.4	Review conflicts supplement and correspond with A&M team re: same.
Bixler, Holden	4/11/2023	0.5	Analyze status of various workstreams and deliverables.
Brantley, Chase	4/11/2023	0.4	Respond to question re: PII conflicts with new parties.
Ciriello, Andrew	4/11/2023	0.2	Review coin monetization proposal ahead of discussion with UCC advisors.
Colangelo, Samuel	4/11/2023	0.8	Assemble fee examiner exhibit summary schedule to reconcile interim fee application amounts.
Colangelo, Samuel	4/11/2023	0.7	Update valuation comparison analysis to include alternative investment valuations.
Colangelo, Samuel	4/11/2023	0.9	Assemble valuation comparison and analysis file based on latest valuation draft.
Dailey, Chuck	4/11/2023	0.4	Update wind down analysis comparison to NewCo recovery percentages.
Dailey, Chuck	4/11/2023	2.1	Update wind down analysis presentation deck for latest analysis and 3/31 Stout valuations.
Dailey, Chuck	4/11/2023	0.3	Review comparison file between 3/31 stout valuation and 3/31 freeze report.
Dailey, Chuck	4/11/2023	1.6	Update waterfall analysis to reflect convenience class and earn claims based on Stout valuations.
Kinealy, Paul	4/11/2023	0.6	Analyze updated parties in interest data and instruct team re: processing of same.
Kinealy, Paul	4/11/2023	0.2	Analyze coin data inquiry from Celsius operations team.
Kinealy, Paul	4/11/2023	0.7	Analyze supplemental account data for potential supplements.
Schreiber, Sam	4/11/2023	0.6	Call with Celsius accounting and potential auditor to discuss engagement terms and client acceptance process.
Schreiber, Sam	4/11/2023	0.4	Call with Celsius accounting and external accounting firm to discuss next steps regarding engagement and NewCo accounting setup.
Brantley, Chase	4/12/2023	0.5	Call with C. Ferraro, W&C and MII to discuss claims in Core's bankruptcy.
Brantley, Chase	4/12/2023	1.1	Review and provide comments for the updated Core claims analysis.
Brantley, Chase	4/12/2023	0.5	Call with Celsius, Stout, Centerview and S. Schreiber, C. Brantley, A. Ciriello, C. Dailey, S. Calvert, S. Colangelo (A&M) to discuss revised valuation analysis and outstanding questions.
Calvert, Sam	4/12/2023	0.5	Call with Celsius, Stout, Centerview and S. Schreiber, C. Brantley, A. Ciriello, C. Dailey, S. Calvert, S. Colangelo (A&M) to discuss revised valuation analysis and outstanding questions.
Calvert, Sam	4/12/2023	0.6	Call with S. Schreiber, A. Ciriello and S. Calvert (all A&M) re: HL intercompany methodology and next steps for resolution between UCC and preferred equity groups.

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Calvert, Sam	4/12/2023	1.3	Working session with A. Ciriello (A&M) re: revisions to HL approach to intercompany accounting and working through various issues contained therein.
Campagna, Robert	4/12/2023	0.5	Call with K. Ehrler, T. Biggs, J. Magliano (M3) and S. Schreiber, A. Ciriello (A&M) to discuss KEIP.
Ciriello, Andrew	4/12/2023	0.6	Call with S. Schreiber, A. Ciriello and S. Calvert (all A&M) re: HL intercompany methodology and next steps for resolution between UCC and preferred equity groups.
Ciriello, Andrew	4/12/2023	1.3	Working session with S. Calvert (A&M) re: revisions to HL approach to intercompany accounting and working through various issues contained therein.
Ciriello, Andrew	4/12/2023	0.5	Call with Celsius, Stout, Centerview and S. Schreiber, C. Brantley, A. Ciriello, C. Dailey, S. Calvert, S. Colangelo (A&M) to discuss revised valuation analysis and outstanding questions.
Ciriello, Andrew	4/12/2023	0.5	Call with K. Ehrler, T. Biggs, J. Magliano (M3) and R. Campagna, S. Schreiber (A&M) to discuss KEIP.
Ciriello, Andrew	4/12/2023	1.8	Call with G. Hensley (K&E) to discuss asset transfer agreement and intercompany loan agreement.
Ciriello, Andrew	4/12/2023	0.3	Correspond with A&M and K&E teams regarding preferred perspective on intercompany claims analysis.
Ciriello, Andrew	4/12/2023	0.3	Correspond with K&E and A&M teams regarding KEIP participant trading history.
Colangelo, Samuel	4/12/2023	0.5	Call with Celsius, Stout, Centerview and S. Schreiber, C. Brantley, A. Ciriello, C. Dailey, S. Calvert, S. Colangelo (A&M) to discuss revised valuation analysis and outstanding questions.
Colangelo, Samuel	4/12/2023	1.2	Assemble Earn account summary per internal request.
Dailey, Chuck	4/12/2023	0.6	Review earn creditor user stratification file.
Dailey, Chuck	4/12/2023	1.1	Update comparison to potential buyer wind down analysis for 3/31 valuations.
Dailey, Chuck	4/12/2023	0.9	Update comparison to potential buyer wind down analysis to include detailed breakout of wind down forecast.
Dailey, Chuck	4/12/2023	0.7	Call with S. Schreiber (A&M), K&E, EY and Celsius teams to discuss accounting treatment of retail loans and collateral under NewCo.
Dailey, Chuck	4/12/2023	0.5	Call with Celsius, Stout, Centerview and S. Schreiber, C. Brantley, A. Ciriello, C. Dailey, S. Calvert, S. Colangelo (A&M) to discuss revised valuation analysis and outstanding questions.
Schreiber, Sam	4/12/2023	0.5	Call with K. Ehrler, T. Biggs, J. Magliano (M3) and R. Campagna, A. Ciriello (A&M) to discuss KEIP.
Schreiber, Sam	4/12/2023	0.5	Call with Celsius, Stout, Centerview and S. Schreiber, C. Brantley, A. Ciriello, C. Dailey, S. Calvert, S. Colangelo (A&M) to discuss revised valuation analysis and outstanding questions.
Schreiber, Sam	4/12/2023	0.7	Call with C. Dailey (A&M), K&E, EY and Celsius teams to discuss accounting treatment of retail loans and collateral under NewCo.
Schreiber, Sam	4/12/2023	1.4	Review latest analysis of intercompany activity.

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Schreiber, Sam	4/12/2023	1.2	Analyze potential KEIP metrics.
Schreiber, Sam	4/12/2023	0.6	Call with S. Schreiber, A. Ciriello and S. Calvert (all A&M) re: HL intercompany methodology and next steps for resolution between UCC and preferred equity groups.
Wadzita, Brent	4/12/2023	2.1	Analyze questions pertaining to internal ledger inquiries re: retail customers.
Wadzita, Brent	4/12/2023	1.8	Prepare analyze re: internal ledger inquiries re: retail customers.
Brantley, Chase	4/13/2023	0.2	Provide additional comments re: customer stratification per comments from Centerview.
Brantley, Chase	4/13/2023	0.3	Finalize and share Core claims analysis with the UCC.
Calvert, Sam	4/13/2023	1.8	Creation of simplified intercompany schedule to facilitate discussion with Pref equity advisors.
Campagna, Robert	4/13/2023	0.6	Correspondence with C. Ferraro (Celsius) regarding KEIP objections filed to date.
Campagna, Robert	4/13/2023	0.7	Call with D. Hilty, B. Geer (HL) and A. Ciriello, S. Schreiber (A&M) to discuss intercompany accounting analysis.
Ciriello, Andrew	4/13/2023	0.3	Correspond with K&E and A&M teams regarding KEIP participant trading history.
Ciriello, Andrew	4/13/2023	0.4	Review redline comparison of Asset Transfer Agreement and Novation agreement.
Ciriello, Andrew	4/13/2023	0.7	Call with D. Hilty, B. Geer (HL) and R. Campagna, S. Schreiber (A&M) to discuss intercompany accounting analysis.
Ciriello, Andrew	4/13/2023	0.6	Review revised analysis of Novation date assets and liabilities and associated assets giving rise to intercompany balances.
Kinealy, Paul	4/13/2023	0.1	Analyze additional collateral data regarding K&E request.
Lucas, Emmet	4/13/2023	0.2	Correspond with D. Tappen (CEL), N. Schleifer (GK8) regarding return of tokens from GK8.
Schreiber, Sam	4/13/2023	0.7	Call with D. Hilty, B. Geer (HL) and R. Campagna, A. Ciriello (A&M) to discuss intercompany accounting analysis.
Brantley, Chase	4/14/2023	0.2	Respond to questions from team re: PII names for conflicts check.
Brantley, Chase	4/14/2023	0.7	Provide updates to K&E and the UCC re: status of staked ETH validator exit queues.
Brantley, Chase	4/14/2023	0.6	Correspond with the Company re: staked ETH validator exit queues and other staking items.
Colangelo, Samuel	4/14/2023	0.4	Edit earn account data to conform format for updated summary.
Colangelo, Samuel	4/14/2023	1.0	Update earn account summary to break out data by country and value thresholds.
Dailey, Chuck	4/14/2023	1.8	Review counter offer provided by potential buyer.

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Dailey, Chuck	4/14/2023	0.9	Update comparison of bid counterparty direct fees.
Dailey, Chuck	4/14/2023	1.7	Review NewCo operating model provided by potential buyer.
Dailey, Chuck	4/14/2023	2.0	Draft comparison of bid counterparty direct fees between potential buyers.
Dailey, Chuck	4/14/2023	1.1	Update wind down comparison to bidder wind down based on latest counter offer.
Kinealy, Paul	4/14/2023	0.3	Research noticing inquiry from Stretto and advise Stretto re: same.
Kinealy, Paul	4/14/2023	1.2	Research matrix update issues from Celsius operations and instruct data team re handling of same.
Kinealy, Paul	4/14/2023	1.3	Analyze voting class datasets for K&E and follow up with claims team re same.
Schreiber, Sam	4/14/2023	0.2	Call with G. Hensley (K&E) to discuss accounting firm retention application.
Brantley, Chase	4/16/2023	0.3	Correspond with team re: staking and coin rebalancing.
Ciriello, Andrew	4/16/2023	0.3	Further analyze KEIP participant trading activity and distribute to counsel.
Colangelo, Samuel	4/16/2023	0.2	Edit and distribute notes from call with prospective bidder.
Brantley, Chase	4/17/2023	0.4	Call with prospective bidder, Centerview, and S. Schreiber and C. Dailey (A&M) to discuss preliminary valuation results and process.
Brantley, Chase	4/17/2023	0.2	Provide comments for weekly PMO update to team ahead of meeting.
Colangelo, Samuel	4/17/2023	1.6	Reformat and consolidate first day motion tracker file and confirm inclusion of all relief payments.
Colangelo, Samuel	4/17/2023	0.3	Update case calendar to reflect latest status of dates on the court docket and internal timeline.
Colangelo, Samuel	4/17/2023	0.3	Update earn account summary reporting thresholds.
Colangelo, Samuel	4/17/2023	0.4	Update PMO deck to reflect current status of workstreams and case updates for week of 4/17/2023.
Dailey, Chuck	4/17/2023	2.1	Review latest bid term sheets from various potential buyers.
Dailey, Chuck	4/17/2023	1.9	Review updated 3/31 Stout valuations.
Dailey, Chuck	4/17/2023	1.0	Update wind down analysis for latest Stout valuations.
Dailey, Chuck	4/17/2023	0.7	Update NewCo waterfall analysis for latest Stout valuations.
Dailey, Chuck	4/17/2023	1.8	Update bid counterparty fee comparison analysis for additional bidder expenses.

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Dailey, Chuck	4/17/2023	0.3	Review PMO for week ending 4/21.
Dailey, Chuck	4/17/2023	0.4	Call with prospective bidder, Centerview, and C. Brantley and C. Dailey (A&M) to discuss preliminary valuation results and process.
Kinealy, Paul	4/17/2023	0.4	Research data inquiry from Akin team and instruct team re: same.
Lucas, Emmet	4/17/2023	0.2	Provide responses for banking, cash forecast related sections for internal management presentation on 4/18.
Schreiber, Sam	4/17/2023	0.4	Analyze statement of work provided by potential accounting firm.
Schreiber, Sam	4/17/2023	0.4	Call with prospective bidder, Centerview, and C. Brantley and C. Dailey (A&M) to discuss preliminary valuation results and process.
Schreiber, Sam	4/17/2023	0.7	Review filed KEIP objections.
Wadzita, Brent	4/17/2023	1.7	Prepare responses on additional potential preference actions.
Allison, Roger	4/18/2023	0.8	Perform research on a specific customer's schedule balances and transaction information re: inquiry from counsel.
Brantley, Chase	4/18/2023	0.6	Correspond with the Company and MIII re: timeline to un-stake ETH and stETH.
Calvert, Sam	4/18/2023	0.5	Call with A. Ciriello, S. Calvert (A&M) to discuss intercompany materials to distribute to preferred equity advisors.
Ciriello, Andrew	4/18/2023	0.4	Correspond with A&M and Celsius teams regarding recovery of USDC coins from counterparty.
Ciriello, Andrew	4/18/2023	0.5	Call with S. Calvert (A&M) to discuss intercompany materials to distribute to preferred equity advisors.
Ciriello, Andrew	4/18/2023	0.3	Correspond with A&M team regarding Fireblocks report reconciliation to SOFA data.
Colangelo, Samuel	4/18/2023	0.3	Verify coin transactions in latest freeze report reflecting loan settlement.
Dailey, Chuck	4/18/2023	1.1	Review latest NewCo business plan provided by potential buyer.
Dailey, Chuck	4/18/2023	2.3	Review details of potential buyer term sheets to further detail fixed vs. variable expenses related to each deal.
Dailey, Chuck	4/18/2023	2.6	Update bid counterparty comparison analysis for additional details on fixed costs and variable expenses for distributions and NAV.
Dailey, Chuck	4/18/2023	0.3	Review responses from Stout team on open valuation items.
Dailey, Chuck	4/18/2023	0.3	Compare recovery percentages at various haircuts to mining valuation.
Dailey, Chuck	4/18/2023	1.0	Analyze mining valuation projections provided by CVP.
Kinealy, Paul	4/18/2023	0.4	Review balloting options and data requirements with Stretto team.

Exhibit D

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Schreiber, Sam	4/18/2023	0.6	Call with Celsius and potential auditor to discuss amendments to draft scope of work.
Schreiber, Sam	4/18/2023	0.7	Call with Celsius and another potential auditor to solicit proposal for NewCo audit.
Bixler, Holden	4/19/2023	0.8	Correspond and confer with A&M and Akin teams re: Voyager testimony follow-up.
Calvert, Sam	4/19/2023	1.2	Clean up of distribution version of intercompany data ahead of distribution to preferred equity advisors.
Calvert, Sam	4/19/2023	0.7	Call with R. Campagna, A. Ciriello and S. Calvert (all A&M) re: intercompany data production next steps, latest on scenario analyses between interpretation of interco agreements.
Calvert, Sam	4/19/2023	0.7	Call with A. Ciriello, S. Calvert (A&M) to review intercompany data ahead of distribution to K&E.
Campagna, Robert	4/19/2023	0.7	Call with R. Campagna, A. Ciriello and S. Calvert (all A&M) re: intercompany data production next steps, latest on scenario analyses between interpretation of interco agreements.
Campagna, Robert	4/19/2023	0.3	Email response to D. Barse (Celsius) related to first interim fee applications and approval process.
Ciriello, Andrew	4/19/2023	0.7	Call with R. Campagna, A. Ciriello and S. Calvert (all A&M) re: intercompany data production next steps, latest on scenario analyses between interpretation of interco agreements.
Ciriello, Andrew	4/19/2023	1.2	Review intercompany support files prepared for preferred equity advisors.
Ciriello, Andrew	4/19/2023	2.7	Update analyses of KERP and KEIP participant trading activity to inform release analysis.
Ciriello, Andrew	4/19/2023	0.7	Call with S. Calvert (A&M) to review intercompany data ahead of distribution to K&E.
Colangelo, Samuel	4/19/2023	0.6	Analyze updated 3/31 freeze file to identify variances with original file prior to distribution to potential bidder.
Colangelo, Samuel	4/19/2023	0.8	Assemble alternative coin rebalance analysis per internal request.
Colangelo, Samuel	4/19/2023	1.2	Reformat updated 3/31 freeze report and include coin report overlay to support valuation analysis.
Kinealy, Paul	4/19/2023	0.7	Analyze additional transaction data from Celsius ops team and advise re: same.
Kinealy, Paul	4/19/2023	0.4	Call with Stretto and K&E team re: upcoming solicitation and related issues.
Schreiber, Sam	4/19/2023	1.3	Review Company's proposal to trade certain coins in order to improve holdings and ability to distribute to creditors.
Schreiber, Sam	4/19/2023	1.6	Analyze alt coin conversion plan prepared by Celsius.
Wadzita, Brent	4/19/2023	2.1	Review customer retail transactions in the two year window per request of counsel.
Brantley, Chase	4/20/2023	0.5	Call with C. Dailey and S. Schreiber (A&M) and B. Beasley and D. Bendetson (CVP) to discuss NewCo waterfall and NAV set-up and various loan set-off scenarios.

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Brantley, Chase	4/20/2023	0.4	Respond to questions from team re: current and projected rig deployment.
Calvert, Sam	4/20/2023	0.5	Preliminary review of TP entries support.
Calvert, Sam	4/20/2023	0.4	Call with A. Ciriello and S. Calvert (both A&M) re: TP methodology and next steps.
Calvert, Sam	4/20/2023	0.4	Call with L. Koren, M. Malka (both CEL), E. Lucas and S. Calvert (both A&M) re: transaction taxes and cash management update at GK8.
Campagna, Robert	4/20/2023	0.9	Interco data review prior to sharing with parties to the case.
Campagna, Robert	4/20/2023	0.9	Prepare summary of mining rigs by location and deployment status.
Ciriello, Andrew	4/20/2023	0.3	Correspond with K&E team regarding intercompany data for preferred equity advisors.
Ciriello, Andrew	4/20/2023	0.4	Prepare data for preferred equity advisors in order to facilitate analysis of intercompany balances.
Ciriello, Andrew	4/20/2023	0.4	Call with S. Calvert (both A&M) re: TP methodology and next steps.
Ciriello, Andrew	4/20/2023	1.4	Analyze proposed 2022 transfer pricing entries for reasonableness.
Dailey, Chuck	4/20/2023	0.5	Call with C. Brantley and S. Schreiber (A&M) and B. Beasley and D. Bendetson (CVP) to discuss NewCo waterfall and NAV set-up and various loan set-off scenarios.
Dailey, Chuck	4/20/2023	1.4	Update side by side cost and asset comparison for internal discussions and review comments.
Dailey, Chuck	4/20/2023	0.8	Review model functionality and methodology in Stout's retail loan valuation analysis.
Dailey, Chuck	4/20/2023	2.2	Prepare side by side output of costs and distributable assets between orderly wind down and potential bidder wind down.
Dailey, Chuck	4/20/2023	1.4	Update cost analysis comparison for latest term sheet and business plan.
Kinealy, Paul	4/20/2023	0.8	Analyze initial plan class data and instruct team re: updates to dame.
Lucas, Emmet	4/20/2023	0.4	Call with L. Koren, M. Malka (both CEL), S. Calvert (both A&M) re: transaction taxes and cash management update at GK8.
Schreiber, Sam	4/20/2023	0.2	Submit proposal for certain coin transactions to UCC.
Schreiber, Sam	4/20/2023	0.5	Call with C. Brantley and C. Dailey (A&M) and B. Beasley and D. Bendetson (CVP) to discuss NewCo waterfall and NAV set-up and various loan set-off scenarios.
Allison, Roger	4/21/2023	1.3	Perform inquiry into individual customer balances and transaction re: request from counsel.
Brantley, Chase	4/21/2023	0.5	Call with S. Schreiber, C. Dailey (all A&M) B. Beasley, D. Bendetson (both CVP) and J. Norman, J. Reinert (both K&E) to discuss NewCo asset base set-up considerations.

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Calvert, Sam	4/21/2023	1.2	Call with J. Golding-Ochsner (Celsius) K&E team, R. Campagna, A. Ciriello and S. Calvert re: interpretation of intercompany documents and next steps with ongoing intercompany litigation.
Campagna, Robert	4/21/2023	1.2	Call with J. Golding-Ochsner (Celsius) K&E team, A. Ciriello and S. Calvert re: interpretation of intercompany documents and next steps with ongoing intercompany litigation.
Campagna, Robert	4/21/2023	0.4	Call with C. Dailey, S. Schreiber (both A&M) and C. Ferraro (Celsius) to discuss wind down costs vs. alternative bid.
Ciriello, Andrew	4/21/2023	0.6	Update analyses of KERP and KEIP participant trading activity at the request of counsel.
Ciriello, Andrew	4/21/2023	1.6	Review case to date coin movement and change in equity presentation.
Ciriello, Andrew	4/21/2023	0.2	Call with D. Latona (K&E) to discuss KERP and KEIP participant trading activity.
Ciriello, Andrew	4/21/2023	1.2	Call with J. Golding-Ochsner (Celsius) K&E team, R. Campagna, S. Calvert (A&M) re: interpretation of intercompany documents and next steps with ongoing intercompany litigation.
Dailey, Chuck	4/21/2023	1.1	Draft summary of distributable assets between potential bid and orderly wind down.
Dailey, Chuck	4/21/2023	0.5	Call with S. Schreiber, C. Brantley (all A&M) B. Beasley, D. Bendetson (both CVP) and J. Norman, J. Reinert (both K&E) to discuss NewCo asset base set-up considerations.
Dailey, Chuck	4/21/2023	0.4	Call with R. Campagna, S. Schreiber (both A&M) and C. Ferraro (Celsius) to discuss wind down costs vs. alternative bid.
Dailey, Chuck	4/21/2023	0.4	Update liquidation analysis disclosure statement exhibit for footnotes on chapter 7 cost adjustments.
Dailey, Chuck	4/21/2023	0.8	Update wind down comparison analysis for retail loan adjustments and discussion items.
Dailey, Chuck	4/21/2023	0.4	Correspondence with C. Ferraro regarding wind down analysis assumptions.
Dailey, Chuck	4/21/2023	1.3	Update liquidation analysis disclosure statement exhibit for footnotes on claims.
Dailey, Chuck	4/21/2023	2.2	Update liquidation analysis disclosure statement exhibit for footnotes on asset recoveries.
Kinealy, Paul	4/21/2023	0.3	Follow up with Stretto re: data required for solicitation.
Kinealy, Paul	4/21/2023	0.7	Analyze updated account holder data for potential matrix supplements.
Schreiber, Sam	4/21/2023	0.6	Analyze stablecoin holdings relative to custody balances.
Schreiber, Sam	4/21/2023	0.5	Call with C. Dailey, C. Brantley (all A&M) B. Beasley, D. Bendetson (both CVP) and J. Norman, J. Reinert (both K&E) to discuss NewCo asset base set-up considerations.
Schreiber, Sam	4/21/2023	0.4	Call with R. Campagna, C. Dailey (both A&M) and C. Ferraro (Celsius) to discuss wind down costs vs. alternative bid.
Dailey, Chuck	4/22/2023	1.8	Update bidder vs. wind down waterfall analysis for pro forma plan without retail loans.

Exhibit D

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Professional	Date	Hours	Activity
Dailey, Chuck	4/22/2023	0.9	Update liquidation analysis DS exhibit for review comments.
Allison, Roger	4/24/2023	0.9	Perform inquiry into individual customer transactions re: request from counsel.
Calvert, Sam	4/24/2023	1.5	Data reconciliation between wallet and transaction datasets ahead of distribution to third parties.
Calvert, Sam	4/24/2023	0.3	Correspondence with A. Ciriello (A&M) re: wallet and transaction data sets consistency.
Calvert, Sam	4/24/2023	0.3	Call with A. Ciriello, S. Calvert (A&M) to discuss post-migration coin transfers between entities.
Calvert, Sam	4/24/2023	0.8	Analysis of wallet and transaction data sets to confirm consistency.
Ciriello, Andrew	4/24/2023	0.3	Review project management presentation materials for the week ending 4/28.
Ciriello, Andrew	4/24/2023	0.4	Revise and distribute updated draft of employee transaction analysis to counsel.
Ciriello, Andrew	4/24/2023	0.3	Call with S. Calvert (A&M) to discuss post-migration coin transfers between entities.
Colangelo, Samuel	4/24/2023	0.4	Update PMO deck to reflect current status of workstreams and case updates for week of 4/24/2023.
Colangelo, Samuel	4/24/2023	0.4	Reconcile interim fee application invoices with prior paid amounts and holdbacks.
Dailey, Chuck	4/24/2023	0.8	Update NewCo Asset build for detailed descriptions of asset types.
Dailey, Chuck	4/24/2023	1.5	Update cryptocurrency valuations across liquidation analysis, wind down, and NewCo waterfall for latest Stout values.
Dailey, Chuck	4/24/2023	0.9	Call with M3 and PWP re: NewCo bids.
Dailey, Chuck	4/24/2023	1.2	Review updated Stout retail loan valuation file.
Kinealy, Paul	4/24/2023	0.7	Analyze updated parties in interest data and instruct team re: same.
Lucas, Emmet	4/24/2023	0.5	Participate in call with L. Workman (CEL), FTI to discuss approval process regarding outstanding invoices.
Lucas, Emmet	4/24/2023	0.2	Provide responses for banking, cash forecast related sections for internal management presentation on 4/25.
Schreiber, Sam	4/24/2023	0.4	Provide comments on illustrative NewCo balance sheet.
Schreiber, Sam	4/24/2023	0.6	Call with Celsius team and potential accounting support firm to discuss accounting related to potential retail loan settlements.
Allison, Roger	4/25/2023	1.2	Analyze additional parties to potentially run through conflicts.
Calvert, Sam	4/25/2023	0.5	Call with A. Ciriello (A&M) to discuss intercompany analysis to share with preferred equity advisors.

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Ciriello, Andrew	4/25/2023	0.2	Correspond with Celsius HR and M3 regarding UCC request on list of employees by employing entity.
Ciriello, Andrew	4/25/2023	0.5	Call with S. Calvert (A&M) to discuss intercompany analysis to share with preferred equity advisors.
Ciriello, Andrew	4/25/2023	0.3	Prepare and distribute intercompany analysis support files to be shared with preferred equity advisors.
Dailey, Chuck	4/25/2023	1.2	Update waterfall / NAV setup analysis to include a toggle for full set-off of retail loans.
Dailey, Chuck	4/25/2023	0.7	Review 3rd party distribution roadmap presentation provided by V. Vesnaver (Celsius).
Dailey, Chuck	4/25/2023	0.6	Update waterfall distribution comparison to bidders.
Dailey, Chuck	4/25/2023	0.5	Review distribution mechanics and staking/unstaking timelines provided by potential bidder.
Dailey, Chuck	4/25/2023	1.1	Update cost assumptions for distributions, committee and professional fees in the wind down analysis.
Kinealy, Paul	4/25/2023	0.3	Research potential conflicts from A&M team and advise re: same.
Kinealy, Paul	4/25/2023	0.8	Analyze updated parties in interest and follow up with A&M legal and conflicts team re: same.
Allison, Roger	4/26/2023	0.5	Call with Celsius and H. Bixler, P. Kinealy, R. Allison, B. Wadzita (All A&M) re: customer noticing information.
Bixler, Holden	4/26/2023	0.5	Call with Celsius and H. Bixler, P. Kinealy, R. Allison, B. Wadzita (All A&M) re: customer noticing information.
Calvert, Sam	4/26/2023	0.3	Correspondence with K&E team re: GK8 closing schedule and next steps.
Campagna, Robert	4/26/2023	0.8	Review / analysis of employee trading activity for insiders.
Campagna, Robert	4/26/2023	0.7	Review summary of professional fee holdbacks due related to Interim Fee App approval.
Colangelo, Samuel	4/26/2023	0.2	Correspond with A&M and Celsius regarding payment of US Trustee fees.
Dailey, Chuck	4/26/2023	0.6	Update NewCo Waterfall analysis for latest plan structure.
Kinealy, Paul	4/26/2023	0.3	Call with Celsius operations team re: customer data updates.
Kinealy, Paul	4/26/2023	0.5	Call with Celsius and H. Bixler, R. Allison, B. Wadzita (All A&M) re: customer noticing information.
Kinealy, Paul	4/26/2023	0.4	Research creditor inquiries from A&M legal team.
Wadzita, Brent	4/26/2023	0.5	Call with Celsius and H. Bixler, P. Kinealy, R. Allison, B. Wadzita (All A&M) re: customer noticing information.
Allison, Roger	4/27/2023	0.5	Call with R. Campagna, H. Bixler, S. Schreiber, J. Tilsner, R. Allison, B. Wadzita (All A&M) re: distributions.

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Bixler, Holden	4/27/2023	0.5	Call with R. Campagna, H. Bixler, S. Schreiber, J. Tilsner, R. Allison, B. Wadzita (All A&M) re: distributions.
Calvert, Sam	4/27/2023	0.4	Prepare for call with Celsius IL team re: GK8 closing documentation.
Calvert, Sam	4/27/2023	0.4	Call with A. Ciriello (A&M) re: TP intercompany entries, bid updates and next steps on IC discussion with preferred equity advisors.
Campagna, Robert	4/27/2023	0.5	Call with H. Bixler, S. Schreiber, J. Tilsner, R. Allison, B. Wadzita (All A&M) re: distributions.
Ciriello, Andrew	4/27/2023	0.4	Call with S. Calvert (A&M) re: TP intercompany entries, bid updates and next steps on IC discussion with preferred equity advisors.
Dailey, Chuck	4/27/2023	0.7	Review and update NAV analysis for latest discussion with bid counterparties.
Kinealy, Paul	4/27/2023	0.2	Follow up with A&M legal re: potential conflicts inquiry.
Schreiber, Sam	4/27/2023	0.5	Call with R. Campagna, H. Bixler, J. Tilsner, R. Allison, B. Wadzita (All A&M) re: distributions.
Tilsner, Jeremy	4/27/2023	0.5	Call with R. Campagna, H. Bixler, S. Schreiber, J. Tilsner, R. Allison, B. Wadzita (All A&M) re: distributions.
Wadzita, Brent	4/27/2023	0.5	Call with R. Campagna, H. Bixler, S. Schreiber, J. Tilsner, R. Allison, B. Wadzita (All A&M) re: distributions.
Brantley, Chase	4/28/2023	0.9	Analyze presentation from Celsius team outlining process for initial creditor distributions.
Calvert, Sam	4/28/2023	1.6	Call with HL team, R. Campagna, A. Ciriello and S. Calvert (all A&M) re: intercompany accounting methodology and walk through of data provided.
Calvert, Sam	4/28/2023	0.8	Follow up working session with A. Ciriello (A&M) re: pre-novation net withdrawals and collateral movement questions from pref eq advisors.
Calvert, Sam	4/28/2023	0.2	Prep for call with preferred equity advisors re: intercompany accounting.
Campagna, Robert	4/28/2023	0.4	Call with T. Biggs (M3) and S. Schreiber (A&M) to discuss KEIP metrics.
Campagna, Robert	4/28/2023	0.3	Call with R. Campagna, S. Schreiber, and A. Ciriello (A&M) to discuss next steps related to KEIP.
Campagna, Robert	4/28/2023	1.6	Call with HL team, R. Campagna, A. Ciriello and S. Calvert (all A&M) re: intercompany accounting methodology and walk through of data provided.
Ciriello, Andrew	4/28/2023	1.6	Call with HL team, R. Campagna, S. Calvert (all A&M) re: intercompany accounting methodology and walk through of data provided.
Ciriello, Andrew	4/28/2023	0.8	Follow up working session with S. Calvert (A&M) re: pre-novation net withdrawals and collateral movement questions from pref eq advisors.
Ciriello, Andrew	4/28/2023	0.3	Prepare for intercompany call with preferred equity advisors.
Ciriello, Andrew	4/28/2023	0.3	Call with R. Campagna, S. Schreiber, and A. Ciriello (A&M) to discuss next steps related to KEIP.

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Colangelo, Samuel	4/28/2023	0.4	Call with E. Lucas (A&M) to discuss cash activity to help reconcile bridging items in coin report.
Colangelo, Samuel	4/28/2023	0.2	Reconcile holdback amounts for various professional's interim fee applications.
Kinealy, Paul	4/28/2023	1.3	Analyze updated supplemental declaration and related exhibits and follow up with conflicts team re: same.
Kinealy, Paul	4/28/2023	1.4	Research issues related to distribution mechanics and advise team re: same.
Lucas, Emmet	4/28/2023	0.4	Call with S. Colangelo (A&M) to discuss cash activity to help reconcile bridging items in coin report.
Schreiber, Sam	4/28/2023	0.4	Call with T. Biggs (M3) and R. Campagna (A&M) to discuss KEIP metrics.
Schreiber, Sam	4/28/2023	1.6	Review presentation from Celsius team describing process and path for initial creditor distributions.
Schreiber, Sam	4/28/2023	0.3	Call with R. Campagna, S. Schreiber, and A. Ciriello (A&M) to discuss next steps related to KEIP.
Colangelo, Samuel	4/29/2023	0.3	Review freeze files posted to buyer diligence dataroom to verify conformity to valuation support files.
Kinealy, Paul	4/29/2023	1.2	Research additional distribution issues and potential resolutions.
Subtotal		272.4	

BUSINESS PLAN

Professional	Date	Hours	Activity
Brantley, Chase	4/2/2023	1.2	Call with prospective bidder, UCC advisors, Centerview, and R. Campagna, S. Schreiber, C. Dailey (A&M) to review prospective bidder's draft business plan.
Campagna, Robert	4/2/2023	1.2	Call with prospective bidder, UCC advisors, Centerview, and S. Schreiber, C. Brantley, C. Dailey (A&M) to review prospective bidder's draft business plan.
Dailey, Chuck	4/2/2023	1.0	Partial participation in call with prospective bidder, UCC advisors, Centerview, and R. Campagna, S. Schreiber, C. Dailey (A&M) to review prospective bidder's draft business plan.
Schreiber, Sam	4/2/2023	1.2	Call with prospective bidder, UCC advisors, Centerview, and R. Campagna, C. Brantley, C. Dailey (A&M) to review prospective bidder's draft business plan.
Brantley, Chase	4/3/2023	0.4	Correspond with the Company and Centerview re: 2023 CapEx spend and S&U tax estimates.
Brantley, Chase	4/3/2023	0.3	Correspond with bidder and mining team re: updates to rig count in the mining business plan.
Brantley, Chase	4/4/2023	1.3	Analyze and share revised mining business plan updated for most recent rig count and other items.
Brantley, Chase	4/4/2023	0.3	Correspond with Centerview team re: 2023 CapEx and S&U taxes.

Exhibit D

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Professional	Date	Hours	Activity
Brantley, Chase	4/5/2023	0.2	Share revised mining business model with the MIII team.
Campagna, Robert	4/5/2023	1.3	Review and edit working documents related to orderly wind down based upon case updates.
Campagna, Robert	4/5/2023	0.6	Respond to UCC requests for information on wind down costs.
Brantley, Chase	4/6/2023	0.7	Analyze and discuss capital spend on rigs and proprietary sites for 2022 and 2023 with the Company.
Brantley, Chase	4/10/2023	0.6	Respond to questions from Centerview re: certain mining balance sheet items.
Brantley, Chase	4/10/2023	0.7	Analyze schedule comparing investment in BTC vs. site build ROI.
Calvert, Sam	4/10/2023	1.7	Update to NPV analysis of various capital deployment scenarios in mining business model.
Schreiber, Sam	4/17/2023	1.5	Review updated NewCo projections.
Calvert, Sam	4/24/2023	0.6	Editing mining bid analysis comparison ahead of upcoming calls.
Calvert, Sam	4/24/2023	0.6	Review of M3 mining cost comparisons build and creation of additional overlays.
Calvert, Sam	4/24/2023	0.1	Call with J. Magliano (M3) re: next steps in bid comparison analyses.
Calvert, Sam	4/24/2023	2.2	Creation of A&M mining cost builds between various bids.
Calvert, Sam	4/24/2023	0.5	Continued build out of comparative builds between competing bids.
Schreiber, Sam	4/24/2023	1.7	Review draft business plan provided by bidder.
Brantley, Chase	4/25/2023	0.2	Call with J. Fan (Celsius) to review latest fixed asset module.
Calvert, Sam	4/25/2023	0.5	Call with potential bidder team, M3 team re: mining cost assumptions and bid structure.
Calvert, Sam	4/25/2023	1.8	Updates to opex assumptions comparison between bidder models.
Calvert, Sam	4/25/2023	0.2	Call with J. Magliano (m3) re: follow-up to call with potential bidder re: mining cost assumptions and bid structure.
Calvert, Sam	4/25/2023	0.7	Review of updated mining model from potential bidder.
Calvert, Sam	4/25/2023	0.5	Prep for call with potential bidder team re: mining cost assumptions and bid structure.
Calvert, Sam	4/25/2023	0.4	Calls with potential bidder team re: revisions to mining model.
Calvert, Sam	4/25/2023	1.6	Continued review of updated mining model from potential bidder and comparison to other bid models.

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BUSINESS PLAN

Professional	Date	Hours	Activity
Calvert, Sam	4/26/2023	0.2	Revisions to mining bid cost analysis ahead of distribution.
Calvert, Sam	4/26/2023	0.4	Revisions to mining bid cost analysis ahead of distribution following per comments from C. Brantley (A&M).
Calvert, Sam	4/27/2023	1.8	Creation of comparative summary for operating assumptions across various bids re: profitability with various statistics.
Calvert, Sam	4/27/2023	1.6	Creation of comparative summary for operating assumptions across various bids re: site level operating statistics.
Calvert, Sam	4/27/2023	0.6	Creation of comparative summary for operating assumptions across various bids re: BTC pricing assumptions.
Subtotal		30.4	

CASE ADMINISTRATION

Professional	Date	Hours	Activity
Schreiber, Sam	4/3/2023	1.1	Prepare updated project management document detailing process and timeline for filing disclosure statement.
Schreiber, Sam	4/10/2023	0.4	Update weekly tracker of project workstreams and next steps.
Schreiber, Sam	4/17/2023	0.4	Prepare status document supporting project management meeting.
Bixler, Holden	4/18/2023	0.3	Correspond with A&M team re: invoicing issue.
Subtotal		2.2	

CASH FORECASTS

Professional	Date	Hours	Activity
Campagna, Robert	4/2/2023	0.5	Review and approve 3/17 coin report.
Lucas, Emmet	4/2/2023	0.8	Prepare refreshed cash and coin report for February.
Campagna, Robert	4/3/2023	0.3	Review and approve cash and coin reports for filing on docket.
Lucas, Emmet	4/3/2023	2.4	Prepare draft deliverable of budget-to-actuals report for week ended March 31st.
Lucas, Emmet	4/3/2023	1.3	Update payroll forecast in cash model for new KERP assumptions based on new retention agreements.
Lucas, Emmet	4/3/2023	0.2	Correspond with D. Delano (CEL) regarding updates to cash management bank accounts, noticing of parties.
Lucas, Emmet	4/3/2023	0.2	Correspond with M. Malka (CEL) regarding treatment of restricted GK8 sales proceeds.
Lucas, Emmet	4/3/2023	0.6	Verify payroll files uploaded by T. Walsh (CEL) to authorize payments.

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CASH FORECASTS

Professional	Date	Hours	Activity
Schreiber, Sam	4/3/2023	0.3	Review updated cash and coin report for filing.
Brantley, Chase	4/4/2023	0.8	Analyze the Hardin contract as part of revising the mining cash flow forecast.
Brantley, Chase	4/4/2023	0.2	Correspond with the Company re: current rig status report ahead of updating cash flow forecast.
Brantley, Chase	4/4/2023	0.4	Analyze coin report for the week ending March 24.
Campagna, Robert	4/4/2023	0.4	Review and approve 3/24 coin report.
Lucas, Emmet	4/4/2023	0.3	Update rig performance schedules in March 31st budget-to-actuals based on additional information provided by P. Holert (CEL).
Lucas, Emmet	4/4/2023	0.3	Correspond with various advisor groups to request invoices ahead of inclusion in weekly payment process.
Lucas, Emmet	4/4/2023	0.2	Correspond with L. Wasserman (K&E) regarding fact pattern of potential transfer of cash from Western Alliance to Axos.
Brantley, Chase	4/5/2023	1.6	Analyze mining weekly report, uptime, rig location and hash reports for the week ending March 31.
Lucas, Emmet	4/5/2023	0.2	Correspond with D. Delano (CEL) regarding next steps in opening up bank accounts per guidance from US Trustee and UCC.
Lucas, Emmet	4/5/2023	0.4	Reconcile advisor invoices received to fee applications ahead of weekly payment run.
Brantley, Chase	4/6/2023	0.6	Analyze and provide comments for the weekly report for the week ending March 31.
Campagna, Robert	4/6/2023	0.5	Review and approve 3/31 coin report.
Campagna, Robert	4/6/2023	0.9	Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck.
Colangelo, Samuel	4/6/2023	0.3	Assemble support for grouped bank transactions for the week ended 3/31 per confirmations received from Celsius.
Colangelo, Samuel	4/6/2023	0.6	Reconcile cash model / bank activity for the week ending 3/31 and mark tracked payments accordingly.
Lucas, Emmet	4/6/2023	0.8	Adjust US payroll assumptions in cash flow forecast per latest payroll reports from T. Walsh (CEL).
Lucas, Emmet	4/6/2023	0.2	Correspond with D. Delano (CEL) regarding cash management strategy with Axos.
Lucas, Emmet	4/6/2023	0.2	Correspond with L. Wasserman (K&E) regarding opening new bank accounts.
Lucas, Emmet	4/6/2023	0.2	Correspond with J. Mudd (K&E) regarding status of professional fee wires.
Lucas, Emmet	4/6/2023	0.9	Update March 31st budget-to-actuals per comments of C. Brantley (A&M).
Lucas, Emmet	4/6/2023	0.6	Update professional fee tracker in cash forecast for wires sent, associated timing in assumptions.

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Professional	Date	Hours	Activity
Lucas, Emmet	4/6/2023	0.3	Update March 31st budget-to-actuals report for categorization inputs provided by S. Colangelo (A&M).
Schreiber, Sam	4/6/2023	0.3	Review updated cash report.
Brantley, Chase	4/7/2023	0.9	Review coin rebalancing proposal from the Company and outline schedule to estimate slippage costs.
Brantley, Chase	4/7/2023	0.2	Participate in call with C. Dailey, E. Lucas (both A&M), M3 to review weekly cash report.
Campagna, Robert	4/7/2023	1.4	Analysis of crypto distribution complexities / issues related to potential initial distributions under plan.
Dailey, Chuck	4/7/2023	0.2	Participate in call with E. Lucas, C. Brantley (both A&M), M3 to review weekly cash report.
Lucas, Emmet	4/7/2023	1.7	Update model mechanics in cash flow forecast to roll forward into week ending April 14th for distributable presentation.
Lucas, Emmet	4/7/2023	0.2	Participate in call with S. Schreiber, C. Brantley (both A&M), M3 to review weekly cash report.
Lucas, Emmet	4/10/2023	0.9	Prepare draft bridge of June 30th liquidity to prior forecast based on initial assumptions, associated commentary.
Lucas, Emmet	4/10/2023	2.3	Prepare draft deliverable of budget-to-actuals report for week ended April 7th.
Lucas, Emmet	4/10/2023	1.4	Update prior forecast inputs to drive line item bridging calculations in refresh of cash forecast.
Lucas, Emmet	4/10/2023	0.4	Update 2022-2023 postpetition direct cash flow report per request of Y. Choi (CEL).
Lucas, Emmet	4/10/2023	2.2	Adjust timing inputs in cash flow forecast based on actual activity, updated assumptions from company in refresh of cash flow forecast.
Lucas, Emmet	4/10/2023	1.3	Prepare mined BTC variance analysis to prior forecast to sensitize mining assumptions in refresh of budget.
Brantley, Chase	4/11/2023	0.2	Analyze most recent Mawson invoice and compare to prior forecast model assumptions.
Brantley, Chase	4/11/2023	0.3	Review mining weekly report prepared by P. Holert (Celsius) in advance of updating cash flow forecast.
Brantley, Chase	4/11/2023	0.3	Revise tax payment estimate file in advance of reviewing with the Company.
Brantley, Chase	4/11/2023	0.4	Review the latest term sheet from EZ Blockchain and determine if cash flow forecast will include.
Brantley, Chase	4/11/2023	1.2	Analyze uptime, rig location and hash reports for the week ending April 7.
Brantley, Chase	4/11/2023	1.7	Review and provide comments for the revised weekly cash flow forecast and bridge to prior forecast.
Brantley, Chase	4/11/2023	0.7	Analyze the latest mining cash flow model and compare against recent activity.
Brantley, Chase	4/11/2023	1.0	Call with C. Brantley, E. Lucas, and S. Calvert (A&M) re: mining cash flow updates for 4/14 reforecast.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
April 1, 2023 through April 30, 2023***

CASH FORECASTS

Professional	Date	Hours	Activity
Calvert, Sam	4/11/2023	1.0	Call with C. Brantley, E. Lucas, and S. Calvert (A&M) re: mining cash flow updates for 4/14 reforecast.
Calvert, Sam	4/11/2023	0.4	Call with E. Lucas (A&M) re: cash flow updates for the 4/14 reforecast.
Calvert, Sam	4/11/2023	0.9	Updates to mining cash flow model following internal A&M call.
Calvert, Sam	4/11/2023	2.7	Updating bridge and assumptions build for a cash forecast over forecast comparison.
Calvert, Sam	4/11/2023	1.5	Updates to mining cash flow model for cash flow 4/14 reforecast.
Campagna, Robert	4/11/2023	1.1	Analysis of updated cash flow forecast and provide edits to same.
Campagna, Robert	4/11/2023	0.7	Follow up w/r/t the portfolio rebalance presentation and plan forward.
Ciriello, Andrew	4/11/2023	0.2	Review proposed payroll funding disbursements for the next two pay periods.
Lucas, Emmet	4/11/2023	1.7	Update cash flow forecast for initial inputs from mining model provided by S. Calvert (A&M).
Lucas, Emmet	4/11/2023	0.9	Update detailed bridge of June 30th liquidity to March forecast per comments of C. Brantley (A&M).
Lucas, Emmet	4/11/2023	0.4	Call with S. Calvert (A&M) re: cash flow updates for the 4/14 reforecast.
Lucas, Emmet	4/11/2023	1.4	Update professional fee forecast for timing assumptions, updated output schedules.
Lucas, Emmet	4/11/2023	1.1	Update Israel and GK8 forecasts per comments from L. Koren (CEL).
Lucas, Emmet	4/11/2023	1.0	Call with C. Brantley, E. Lucas, and S. Calvert (A&M) re: mining cash flow updates for 4/14 reforecast.
Lucas, Emmet	4/11/2023	1.3	Analyze Fee Examiner's Summary Report on Fee Review to adjust holdback amounts in cash flow forecast.
Lucas, Emmet	4/11/2023	1.6	Update cash flow forecast for next turn of mining model from S. Calvert (A&M) per internal discussions, reconciliation of output schedules.
Brantley, Chase	4/12/2023	0.2	Review and provide comments for cash reporting packages requested by Houlihan.
Brantley, Chase	4/12/2023	0.3	Correspond with Celsius tax team to update latest timing of sales & use tax estimates for purposes of the cash flow forecast.
Brantley, Chase	4/12/2023	0.4	Call with E. Lucas and S. Calvert (all A&M) re: latest updates to cash flow reforecast w/e 4/14.
Brantley, Chase	4/12/2023	0.2	Correspond with team re: emergence assumptions in the weekly cash flow forecast.
Brantley, Chase	4/12/2023	0.5	Call with J. Fan (Celsius) to review the latest draft of the mining cash flow.
Brantley, Chase	4/12/2023	0.8	Analyze updated mining site build forecast and discuss revisions with team.

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CASH FORECASTS

Professional	Date	Hours	Activity
Calvert, Sam	4/12/2023	0.4	Call with C. Brantley and E. Lucas (A&M) re: latest updates to cash flow reforecast w/e 4/14.
Campagna, Robert	4/12/2023	0.8	Provide O. Blonstein (Celsius) with update on status of liquid crypto distribution procedures.
Campagna, Robert	4/12/2023	0.7	Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck.
Campagna, Robert	4/12/2023	0.4	Review cash flow bridge to identify key changes.
Colangelo, Samuel	4/12/2023	0.5	Reconcile cash model / bank activity for the week ending 4/7 and mark tracked payments accordingly.
Colangelo, Samuel	4/12/2023	0.4	Review bank activity and confirm non-debtor affiliate payments for March cash report.
Colangelo, Samuel	4/12/2023	0.3	Assemble support for grouped bank transactions for the week ending 4/7 per confirmations received from Celsius.
Colangelo, Samuel	4/12/2023	0.3	Assemble March OCP payment summary to reconcile against cash forecast.
Lucas, Emmet	4/12/2023	0.4	Call with C. Brantley, S. Calvert (both A&M) re: latest updates to cash flow reforecast w/e 4/14.
Lucas, Emmet	4/12/2023	0.8	Prepare March intercompany report as required under final cash management order.
Lucas, Emmet	4/12/2023	0.9	Build consolidated summary liquidity bridge with commentary for refreshed forecast.
Lucas, Emmet	4/12/2023	1.3	Prepare March monthly reconciliation report for cash activity as required under Cash Management Order.
Lucas, Emmet	4/12/2023	1.8	Update cash flow forecast for updated mining assumptions, deployment timing.
Schreiber, Sam	4/12/2023	0.8	Provide comments on updated cash flow forecast.
Brantley, Chase	4/13/2023	2.2	Continue to review and provide additional comments for the revised weekly cash flow forecast and bridge to prior forecast.
Lucas, Emmet	4/13/2023	0.9	Adjust US payroll assumptions in cash flow forecast per comments from T. Walsh (CEL).
Lucas, Emmet	4/13/2023	0.9	Update cash forecast package, supporting bridge calculations per new tax assumptions provided by J. Morgan (CEL).
Lucas, Emmet	4/13/2023	1.3	Update commentary in footnotes, assumptions pages in cash flow forecast package after reconciling to final amounts.
Lucas, Emmet	4/13/2023	0.2	Prepare flat file of cash flow forecast for M3.
Lucas, Emmet	4/13/2023	0.6	Update consolidated summary liquidity bridge with commentary for refreshed forecast per comments from C. Brantley (A&M).
Lucas, Emmet	4/13/2023	1.3	Update professional fee forecast based off new assumptions surrounding filing of fee/interim applications.
Lucas, Emmet	4/13/2023	1.2	Actualize week 1 of the cash flow forecast for mining invoices, week-to-date actuals, proposed payment file.

***Celsius Network, LLC, et al.,
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April 1, 2023 through April 30, 2023***

CASH FORECASTS

Professional	Date	Hours	Activity
Lucas, Emmet	4/13/2023	1.1	Update supporting schedules, commentary in cash forecast package per comments from C. Brantley (A&M).
Brantley, Chase	4/14/2023	0.5	Participate in call with E. Lucas, C. Dailey (both A&M), M3 to review weekly cash report and discuss mining operations.
Dailey, Chuck	4/14/2023	0.5	Participate in call with E. Lucas, C. Brantley (both A&M), M3 to review weekly cash report and discuss mining operations.
Lucas, Emmet	4/14/2023	0.3	Calls with D. Delano (CEL) to discuss bank account updates.
Lucas, Emmet	4/14/2023	1.1	Update professional fee accrual schedule in cash model to reconcile to monthly operating report model.
Lucas, Emmet	4/14/2023	0.4	Prepare cash package deliverable for independent directors for most recent cash forecast.
Lucas, Emmet	4/14/2023	0.2	Correspond with S. Briefel (K&E) regarding account restrictions on GK8 account at Flagstar.
Lucas, Emmet	4/14/2023	0.8	Update payroll headcount assumptions in cash model per comments from T. Walsh (CEL).
Lucas, Emmet	4/14/2023	0.1	Call with J. Magliano (M3) to discuss potentially opening bank account for GK8 at Flagstar.
Lucas, Emmet	4/14/2023	0.5	Participate in call with C. Dailey, C. Brantley (both A&M), M3 to review weekly cash report and discuss mining operations.
Brantley, Chase	4/17/2023	1.1	Analyze mining weekly report, uptime, rig location and hash reports for the week ending April 14.
Brantley, Chase	4/17/2023	0.4	Correspond with team and K&E re: liquidity runway.
Campagna, Robert	4/17/2023	1.3	Alternative coin review and conversion plans.
Lucas, Emmet	4/17/2023	1.7	Prepare sensitivity analysis schedule in cash model to estimate timing of liquidity requirements based on release of GK8 cash.
Lucas, Emmet	4/17/2023	0.4	Correspond with D. Delano (CEL) regarding cash management strategy, proper cash allocation across institutions.
Lucas, Emmet	4/17/2023	2.4	Prepare draft deliverable of budget-to-actuals report for week ended April 14th.
Lucas, Emmet	4/17/2023	0.2	Correspond with S. Briefel (K&E) regarding status update of GK8 bank account at Flagstar.
Lucas, Emmet	4/17/2023	0.7	Analyze historical bank transactions, provide responses to S. Ludovici (W&C) regarding payments of VAT to Gornitzky.
Lucas, Emmet	4/17/2023	0.4	Update rig deployment schedule in previously distributed forecast for comments from J. Magliano (M3).
Lucas, Emmet	4/17/2023	0.4	Provide responses to R. Kwasteniet (K&E) regarding liquidity runway under various assumption scenarios.
Lucas, Emmet	4/17/2023	0.2	Update April 13th cash flow forecast flat file per request of J. Magliano (M3).
Lucas, Emmet	4/17/2023	0.3	Update rig performance schedules in April 14th budget-to-actuals based on additional information provided by P. Holert (CEL).

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CASH FORECASTS

Professional	Date	Hours	Activity
Schreiber, Sam	4/17/2023	0.7	Analyze liquidity runway.
Brantley, Chase	4/18/2023	0.6	Correspond with team and the Company re: incremental stablecoins available.
Brantley, Chase	4/18/2023	0.7	Analyze March 31 coin report and review stablecoin classification.
Lucas, Emmet	4/18/2023	2.1	Update model mechanics in cash model to build outputs from bank account funding schedules.
Lucas, Emmet	4/18/2023	1.7	Prepare historical bank account disbursement summary for allocating cash forecast assumptions in internal funding schedule.
Lucas, Emmet	4/18/2023	1.4	Update funding schedule in cash model to reflect updated professional fee assumptions, cash requirements.
Lucas, Emmet	4/18/2023	0.4	Check weekly proposed payment file, reconcile amounts to forecast, professional fee tracker.
Lucas, Emmet	4/18/2023	0.3	Correspond with D. Delano (CEL) regarding cash activity, cash management strategy with banks.
Lucas, Emmet	4/18/2023	0.2	Call with L. Wasserman (K&E) to discuss cash management updates.
Brantley, Chase	4/19/2023	0.8	Analyze and provide comments for the weekly report for the week ending April 14.
Lucas, Emmet	4/19/2023	2.4	Update model mechanics in cash forecast to adjust for shift in holdback assumption per omnibus hearing.
Lucas, Emmet	4/19/2023	0.9	Update April 14th budget-to-actuals report per comments of C. Brantley (A&M).
Lucas, Emmet	4/19/2023	0.6	Reconcile US payroll files to forecast assumptions per recent cycle provided by T. Walsh (CEL).
Lucas, Emmet	4/19/2023	0.6	Update April 14th budget-to-actuals report, commentary based on reconciliation of week-to-date bank activity.
Lucas, Emmet	4/19/2023	0.4	Update professional fee forecast per updated assumptions for Centerview due to language in retention application.
Brantley, Chase	4/20/2023	0.4	Correspond with the Company re: mining metrics included in the weekly report.
Campagna, Robert	4/20/2023	0.8	Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck.
Campagna, Robert	4/20/2023	0.5	Call with prospective agent to discuss potential distribution agent structure.
Campagna, Robert	4/20/2023	0.7	Discussion with J. Golding-Ochsner to discuss prospective distribution agent proposal and issues re: same.
Campagna, Robert	4/20/2023	1.1	Edit presentation on coin movement since petition date requested by counsel.
Colangelo, Samuel	4/20/2023	0.5	Reconcile cash model / bank activity for the week ending 4/14 and mark tracked payments accordingly.
Lucas, Emmet	4/20/2023	0.3	Update April 14th budget-to-actuals report for categorization inputs provided by S. Colangelo (A&M).

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CASH FORECASTS

Professional	Date	Hours	Activity
Lucas, Emmet	4/20/2023	0.4	Prepare reconciliation schedules, correspond with P. Pandey (CEL) to confirm BTC roll forward schedule in weekly cash report.
Lucas, Emmet	4/20/2023	0.2	Update April 14th weekly cash report for mining updates provided by D. Albert (CEL).
Lucas, Emmet	4/20/2023	0.3	Update professional fee forecast, invoice tracker for updates received from Stretto.
Lucas, Emmet	4/20/2023	0.2	Correspond with S. Calvert regarding historical transfers to GK8 from Israel.
Lucas, Emmet	4/20/2023	0.7	Update April 14th budget-to-actuals report per comments of C. Brantley (A&M), C. Ferraro (CEL).
Campagna, Robert	4/21/2023	0.7	Review and approve 4/7 coin report.
Lucas, Emmet	4/21/2023	0.1	Call with J. Magliano (M3) to review April 14th cash report.
Lucas, Emmet	4/24/2023	0.4	Update payroll assumptions in cash flow forecast per new inputs provided by T. Walsh (CEL).
Lucas, Emmet	4/24/2023	1.2	Update professional fee forecast, accrual schedules to account for new holdback payment assumptions.
Lucas, Emmet	4/24/2023	1.3	Build variance analysis schedule in cash model to confirm proposed holdback payment amounts ahead of processing.
Lucas, Emmet	4/24/2023	0.6	Prepare initial reconciliation of White & Case holdback payment, comparison to invoice raised for review from C. Brantley (A&M).
Lucas, Emmet	4/24/2023	0.2	Prepare Exco summary cash forecast per request of Y. Choi (CEL).
Lucas, Emmet	4/24/2023	1.9	Prepare draft deliverable of budget-to-actuals report for week ended April 21st.
Lucas, Emmet	4/24/2023	0.2	Correspond with K&E regarding authority to pay holdback amounts pursuant to omnibus order.
Lucas, Emmet	4/24/2023	0.2	Confirm language in omnibus order approving payment of holdback amounts to advisors.
Lucas, Emmet	4/24/2023	0.8	Reconcile FTI invoices approved for payment to assumptions in cash flow forecast to explain variances to budget.
Brantley, Chase	4/25/2023	0.3	Respond to questions from the Special Committee re: professional fee forecast.
Calvert, Sam	4/25/2023	0.6	Calls with E. Lucas (A&M) to discuss GK8 closing, reconciliation of Q1 2023 US Trustee fee.
Lucas, Emmet	4/25/2023	0.3	Reconcile M3 holdback invoice to amounts assumed from fee examiner calculations.
Lucas, Emmet	4/25/2023	0.9	Prepare reconciliation schedule for Elementus to reflect adjusted holdback payment versus initial invoice provided.
Lucas, Emmet	4/25/2023	1.2	Update professional fee accrual schedule per request of D. Barse based on filing of recent monthly, interim fee applications.
Lucas, Emmet	4/25/2023	0.3	Correspond with P. Pandey (CEL) regarding proper inputs into BTC roll forward included in weekly cash report.

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CASH FORECASTS

Professional	Date	Hours	Activity
Lucas, Emmet	4/25/2023	0.9	Update model mechanics in cash model to account for new BTC assumptions based on expense structure provided by P. Pandey (CEL).
Lucas, Emmet	4/25/2023	0.6	Calls with S. Calvert (A&M) to discuss GK8 closing, reconciliation of Q1 2023 US Trustee fee.
Lucas, Emmet	4/25/2023	0.2	Call with S. Ludovici (W&C) to discuss calculation of White & Case holdback amount.
Lucas, Emmet	4/26/2023	0.8	Prepare reconciliation schedule for Akin to reflect adjusted holdback payment versus initial invoice provided.
Lucas, Emmet	4/26/2023	0.6	Reconcile proposed payments file to confirm disbursements in line with forecast, accounts for various advisor amounts.
Lucas, Emmet	4/26/2023	0.3	Participate in call with B. Soper (Stretto) to discuss current cash management strategies with banking institutions.
Lucas, Emmet	4/26/2023	0.7	Prepare weekly payment matrix ahead of month end payments to advisors, checklists for company.
Schreiber, Sam	4/26/2023	0.4	Analyze cash flow actuals.
Calvert, Sam	4/27/2023	0.2	Call with E. Lucas (A&M) to debrief GK8 internal call, discuss next steps in closing process.
Campagna, Robert	4/27/2023	1.0	Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck.
Colangelo, Samuel	4/27/2023	0.4	Assemble support for grouped bank transactions for the week ending 4/21 per confirmations received from Celsius.
Colangelo, Samuel	4/27/2023	0.4	Reconcile cash model / bank activity for the week ending 4/21 and mark tracked payments accordingly.
Lucas, Emmet	4/27/2023	0.2	Call with S. Calvert (A&M) to debrief GK8 internal call, discuss next steps in closing process.
Lucas, Emmet	4/27/2023	0.8	Update April 21st budget-to-actuals report per comments of C. Brantley (A&M).
Lucas, Emmet	4/27/2023	0.3	Correspond with M. Malka (CEL) regarding reconciliation, approval of raised local payments.
Lucas, Emmet	4/27/2023	0.9	Prepare reconciliation schedule for K&E to reflect adjusted holdback payment versus initial invoice provided.
Lucas, Emmet	4/27/2023	0.6	Adjust cash flow forecast, A&M invoice for application of retainer against holdback payment.
Lucas, Emmet	4/27/2023	0.7	Adjust cash flow forecast for new assumptions surrounding holdback payments per feedback from advisors.
Lucas, Emmet	4/27/2023	0.1	Call with J. Mudd (K&E) to discuss calculation of holdback amount.
Campagna, Robert	4/28/2023	0.6	Review and approve 4/14 coin report.
Lucas, Emmet	4/28/2023	0.6	Prepare funding schedule to coordinate proper account balances ahead of advisor and other weekly payments with D. Delano (CEL).
Lucas, Emmet	4/28/2023	0.2	Correspondences with S. Colangelo (A&M) regarding status of advisor payment processing.

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CASH FORECASTS

Professional	Date	Hours	Activity
Lucas, Emmet	4/28/2023	1.7	Update model mechanics in cash flow forecast to roll forward into week ending May 5th for draft outputs.
Lucas, Emmet	4/28/2023	0.6	Update week-to-date cash balances/activity to categorize transactions for reconciliation to forecast ahead of cash report discussion with J. Magliano (M3).
Lucas, Emmet	4/28/2023	0.2	Calls with D. Delano (CEL) to discuss account funding for weekly payment processing.
Lucas, Emmet	4/28/2023	2.1	Update model mechanics for intermediate term funding schedule to determine appropriate cash balances at each institution.
Lucas, Emmet	4/28/2023	0.7	Update professional fee reconciliation schedule per executed payments, invoices received in cash model.
Lucas, Emmet	4/28/2023	0.2	Participate in call with J. Magliano (M3) to review April 21st cash report.
Lucas, Emmet	4/28/2023	0.3	Correspondences with J. Mudd (K&E) regarding invoice processing.
Lucas, Emmet	4/29/2023	0.2	Correspondences with P. Holert (CEL) regarding uptime percentages to report in weekly cash report.
Subtotal		139.0	

CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Allison, Roger	4/3/2023	2.3	Analyze potential scheduled to filed claim matches for accuracy.
Allison, Roger	4/3/2023	1.6	Internal working session with R. Allison, B. Wadzita (A&M) re: claim reconciliation workstreams.
Allison, Roger	4/3/2023	1.9	Update master claims database re: claims notes and reconciliation updates.
Allison, Roger	4/3/2023	1.8	Analyze the Stretto ePOC claims register re: quality control of data.
Callan, Baylee	4/3/2023	1.8	Review Form 410 claims to verify Schedule F match for potential duplicate claims.
Callan, Baylee	4/3/2023	2.2	Check Form 410 claims and support documents to verify Schedule F match for potential duplicate claims.
Callan, Baylee	4/3/2023	2.6	Analyze Form 410 claims to verify Schedule F match in preparation for objections.
Callan, Baylee	4/3/2023	1.4	Analyze Form 410 claims to verify Schedule F match for potential duplicate claims.
Callan, Baylee	4/3/2023	1.4	Perform analysis of Form 410 claim support documents to verify Schedule F match for potential duplicate claims.
Kinealy, Paul	4/3/2023	0.3	Research claims processing issues from claims team and advise: re same.
Kinealy, Paul	4/3/2023	0.9	Research claims inquiry from Celsius operations team and advise re: same.
Pogorzelski, Jon	4/3/2023	2.2	Analyze filed customer claims to reconcile differences with scheduled claims.

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CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Pogorzelski, Jon	4/3/2023	1.1	Reconcile filed claims related to earn accounts to identify substantive duplicates for objections.
Pogorzelski, Jon	4/3/2023	1.1	Verify filed claims related to custody accounts to reconcile differences with scheduled claims.
Pogorzelski, Jon	4/3/2023	1.2	Process claims associated with customer accounts to identify key information related to future objections.
Pogorzelski, Jon	4/3/2023	1.3	Identify filed customer claims to reconcile against scheduled claims for future omnibus objections.
Pogorzelski, Jon	4/3/2023	1.8	Prepare analysis of newly filed claims related to account balances to identify substantive duplicates for objections.
Wadzita, Brent	4/3/2023	0.9	Review claims triage work and update claims register as needed.
Wadzita, Brent	4/3/2023	1.1	Analyze claims summary report and identify claims for objection.
Wadzita, Brent	4/3/2023	1.6	Internal working session with R. Allison, B. Wadzita (A&M) re: claim reconciliation workstreams.
Westner, Jack	4/3/2023	2.4	Compare claimant names to determine whether claims are potential substantive or exact duplicates.
Westner, Jack	4/3/2023	2.7	Determine claims that are amended by comparing cryptocurrency values.
Westner, Jack	4/3/2023	2.8	Analyze claims to match substantive duplicates to each other.
Allison, Roger	4/4/2023	2.9	Analyze regulatory claims re: potential claims objections.
Allison, Roger	4/4/2023	1.2	Draft schedule of governmental claims for internal review.
Allison, Roger	4/4/2023	1.2	Internal working session with R. Allison, B. Wadzita (A&M) re: amended claim matching analysis.
Allison, Roger	4/4/2023	2.6	Continue analysis of regulatory claims re: basis review.
Bixler, Holden	4/4/2023	0.5	Telephone conference with V. Vesnaver (CEL) and K&E team re: unsupported coin issues.
Bixler, Holden	4/4/2023	0.4	Correspond L. Workman (CEL) and A&M team re: email notice issues.
Callan, Baylee	4/4/2023	2.1	Review Form 410 claims and support documents for assertions beyond account balance to prepare for objection.
Callan, Baylee	4/4/2023	1.2	Review Form 410 claims and support documents for claim basis beyond account balance to assist with objection preparation.
Callan, Baylee	4/4/2023	2.8	Check Form 410 claims and support documents for claim basis beyond account balance.
Callan, Baylee	4/4/2023	2.0	Analyze Form 410 claims and support documents to verify Schedule F match in preparation for objections.
Callan, Baylee	4/4/2023	2.1	Check Form 410 claims to verify Schedule F match in preparation for objections.

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CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Callan, Baylee	4/4/2023	0.2	Internal working session with B. Wadzita and B. Callan (A&M) to discuss Form 410 claims requiring further review of schedule F claim matching.
Pogorzelski, Jon	4/4/2023	0.4	Prepare analysis of claims associated with customer accounts to reconcile against scheduled claims for future omnibus objections.
Pogorzelski, Jon	4/4/2023	1.6	Process Celsius customer related claims to reconcile variances with scheduled claims.
Pogorzelski, Jon	4/4/2023	1.4	Identify Celsius customer related claims to reconcile differences with scheduled claims.
Pogorzelski, Jon	4/4/2023	1.2	Verify newly filed customer claims to identify substantive duplicates for objections.
Pogorzelski, Jon	4/4/2023	1.3	Evaluate filed claims related to earn accounts to identify substantive duplicates for omnibus future objections.
Pogorzelski, Jon	4/4/2023	1.4	Evaluate claims related to customer loans to reconcile variances with scheduled claims.
Pogorzelski, Jon	4/4/2023	1.1	Evaluate newly filed customer claims to reconcile differences with scheduled claims.
Wadzita, Brent	4/4/2023	0.2	Internal working session with B. Wadzita and B. Callan (A&M) to discuss Form 410 claims requiring further review of schedule F claim matching.
Wadzita, Brent	4/4/2023	1.2	Internal working session with R. Allison, B. Wadzita (A&M) re: amended claim matching analysis.
Wadzita, Brent	4/4/2023	2.1	Review customer claim matching to scheduled claims adjust as needed.
Westner, Jack	4/4/2023	2.2	Match amending claims with the claims that are being amended.
Westner, Jack	4/4/2023	2.8	Analyze amended claims to determine whether they can be considered duplicates.
Westner, Jack	4/4/2023	0.9	Analyze claims to determine if claims are exact duplicates or substantive duplicates.
Allison, Roger	4/5/2023	1.4	Internal working session with R. Allison, B. Wadzita (A&M) re: team triage analysis.
Allison, Roger	4/5/2023	1.8	Analyze results of the triage process re: next steps and open items.
Allison, Roger	4/5/2023	2.4	Perform analysis of claims listed on modified objection drafts re: matching accuracy.
Callan, Baylee	4/5/2023	0.3	Internal working session with B. Wadzita and B. Callan (A&M) to discuss Form 410 claims requiring further review.
Callan, Baylee	4/5/2023	2.1	Review new claims for assertions beyond account balance in preparation for objections.
Callan, Baylee	4/5/2023	1.6	Analyze Form 410 claims and support documents for assertions beyond account balance to prepare for objection.
Callan, Baylee	4/5/2023	1.1	Analyze Form 410 claims and support documents for claim basis beyond account balance to assist with objection preparation.
Callan, Baylee	4/5/2023	0.4	Meeting with B. Wadzita and B. Callan (A&M) to discuss newly filed claims and claim triage.

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CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Callan, Baylee	4/5/2023	2.9	Analyze Form 410 claims and support documents for claim basis beyond account balance.
Perez, Jose	4/5/2023	0.6	Perform matching between customer claim forms and scheduled claim by verifying coin count balance.
Pogorzelski, Jon	4/5/2023	1.2	Identify newly filed customer claims to identify key information related to future objections.
Pogorzelski, Jon	4/5/2023	1.2	Analyze claims associated with customer accounts to capture key data related to future objections.
Pogorzelski, Jon	4/5/2023	0.8	Verify updated claims register from stretto to identify amendments for future objections.
Pogorzelski, Jon	4/5/2023	1.1	Verify filed customer claims to identify substantive duplicates for omnibus future objections.
Pogorzelski, Jon	4/5/2023	1.1	Verify newly filed claims related to account balances to triage for future omnibus objections.
Pogorzelski, Jon	4/5/2023	1.6	Verify updated claims register from stretto to reconcile differences with scheduled claims.
Pogorzelski, Jon	4/5/2023	1.4	Prepare analysis of claims associated with customer accounts to identify amendments for future objections.
Wadzita, Brent	4/5/2023	0.4	Meeting with B. Wadzita and B. Callan (A&M) to discuss newly filed claims and claim triage.
Wadzita, Brent	4/5/2023	1.1	Review team questions re: substantive duplicate claims.
Wadzita, Brent	4/5/2023	2.1	Review and analyze team work re: claims reconciliation for omnibus objections.
Wadzita, Brent	4/5/2023	1.4	Internal working session with R. Allison, B. Wadzita (A&M) re: team triage analysis.
Wadzita, Brent	4/5/2023	0.3	Internal working session with B. Wadzita and B. Callan (A&M) to discuss Form 410 claims requiring further review.
Westner, Jack	4/5/2023	2.3	Map amended child claims to their respective master claim.
Westner, Jack	4/5/2023	1.4	Analyze claims to confirm that claimant name in analysis file matches the name on claim.
Allison, Roger	4/6/2023	0.6	Internal working session with R. Allison and J. Pogorzelski (A&M) re: updates on claims matching for future omnibus objections.
Allison, Roger	4/6/2023	1.7	Analyze claim master database re: updated claim flags and reconciliation status.
Allison, Roger	4/6/2023	2.6	Analyze duplicate claim matches re: accuracy.
Bixler, Holden	4/6/2023	0.8	Confer with L. Workman (CEL) and K&E team re: solicitation noticing issues.
Callan, Baylee	4/6/2023	1.6	Analyze new claims and support documents for assertions beyond account balance.
Callan, Baylee	4/6/2023	1.3	Check new claims for assertions beyond account balance in preparation for objections.

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CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Callan, Baylee	4/6/2023	1.8	Review new claims and support documents for assertions beyond account balance.
Callan, Baylee	4/6/2023	1.9	Analyze new claims and support documents to verify Schedule F match in preparation for objections.
Callan, Baylee	4/6/2023	1.4	Perform analysis of new claims and support documents for assertions beyond account balance.
Pogorzelski, Jon	4/6/2023	1.1	Identify filed claims related to custody accounts to reconcile against scheduled claims for future omnibus objections.
Pogorzelski, Jon	4/6/2023	0.7	Reconcile filed customer claims to reconcile variances with scheduled claims.
Pogorzelski, Jon	4/6/2023	1.4	Analyze claims related to customer loans to capture key data related to future objections.
Pogorzelski, Jon	4/6/2023	1.6	Process Celsius customer related claims to identify substantive duplicates for objections.
Pogorzelski, Jon	4/6/2023	0.6	Identify updated claims register from stretto to reconcile variances with scheduled claims.
Pogorzelski, Jon	4/6/2023	1.2	Verify updated claims register from stretto to reconcile against scheduled claims for future omnibus objections.
Pogorzelski, Jon	4/6/2023	0.6	Internal working session with R. Allison and J. Pogorzelski (A&M) re: updates on claims matching for future omnibus objections.
Pogorzelski, Jon	4/6/2023	1.1	Identify newly filed claims related to account balances to identify substantive duplicates for objections.
Wadzita, Brent	4/6/2023	0.9	Prepare exhibit of coin report and variances.
Wadzita, Brent	4/6/2023	2.3	Analyze and refresh weekly coin reports.
Westner, Jack	4/6/2023	2.9	Determine if claims are related to each other by comparing claimant names and cryptocurrency values.
Westner, Jack	4/6/2023	2.9	Analyze claims by determining the master claim in an instance of multiple amendments.
Bixler, Holden	4/7/2023	0.4	Correspond with G. Hensley (K&E), J. Workman (A&M) and A&M team re: unsupported coin follow-up.
Callan, Baylee	4/7/2023	2.6	Check new claims and supporting documents for assertions beyond account balance.
Kinealy, Paul	4/7/2023	0.8	Analyze claims processing issues from claims team and advise re: same.
Pogorzelski, Jon	4/7/2023	1.3	Identify filed claims related to custody accounts to triage for initial review of claim matching to company books and records.
Pogorzelski, Jon	4/7/2023	0.9	Evaluate Celsius customer related claims to match with company books and records to supersede schedules.
Pogorzelski, Jon	4/7/2023	0.8	Verify Celsius customer related claims to verify duplicates for future objections.
Pogorzelski, Jon	4/7/2023	1.1	Evaluate claims related to customer accounts to match with company books and records to supersede schedules.

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CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Schreiber, Sam	4/7/2023	0.4	Review analysis of custody withdrawals to date.
Allison, Roger	4/10/2023	1.7	Internal working session with R. Allison, B. Wadzita (A&M) re: claims summary report.
Allison, Roger	4/10/2023	2.8	Analyze open claims population re: potential objection filings.
Allison, Roger	4/10/2023	2.6	Analyze newly filed claims from the Stretto claims register re: claim types and flags.
Callan, Baylee	4/10/2023	1.7	Perform analysis of new claims and supporting documents for assertions beyond account balance.
Callan, Baylee	4/10/2023	1.9	Check contact information captured accurately from new claims to prepare for objections.
Callan, Baylee	4/10/2023	1.8	Verify contact information captured accurately from new claims to prepare for objections.
Callan, Baylee	4/10/2023	2.6	Review new claims and support documents to verify Schedule F match in preparation for objections.
Callan, Baylee	4/10/2023	1.3	Analyze new claims and supporting documents for assertions beyond account balance.
Pogorzelski, Jon	4/10/2023	1.4	Identify claims associated with customer accounts to reconcile against scheduled claims for future omnibus objections.
Pogorzelski, Jon	4/10/2023	1.3	Reconcile newly filed claims related to account balances to verify duplicates for future objections.
Pogorzelski, Jon	4/10/2023	1.3	Prepare analysis of filed claims related to custody accounts to identify key information related to future objections.
Pogorzelski, Jon	4/10/2023	1.2	Identify claims related to customer accounts to triage for initial review of claim matching to company books and records.
Pogorzelski, Jon	4/10/2023	0.8	Reconcile filed claims related to earn accounts to identify amendments for future objections.
Pogorzelski, Jon	4/10/2023	0.9	Prepare analysis of claims associated with customer accounts to verify duplicates for future objections.
Pogorzelski, Jon	4/10/2023	1.2	Process updated claims register from stretto to match with scheduled claims for future superseded objections.
Pogorzelski, Jon	4/10/2023	0.8	Identify filed claims related to custody accounts to capture key data related to future objections.
Wadzita, Brent	4/10/2023	1.3	Review claims and allocate to proper omnibus objection types.
Wadzita, Brent	4/10/2023	1.2	Prepare exhibit of objection types by claim class and amount.
Wadzita, Brent	4/10/2023	1.7	Internal working session with R. Allison, B. Wadzita (A&M) re: claims summary report.
Allison, Roger	4/11/2023	0.7	Internal call with B. Wadzita, R. Allison and J. Pogorzelski (All A&M) re: updates on claims superseded matches to schedules for future omnibus objections.
Allison, Roger	4/11/2023	1.8	Continue analysis of claims targeted for objection re: objection type accuracy.

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Professional	Date	Hours	Activity
Allison, Roger	4/11/2023	0.9	Internal working session with R. Allison, B. Wadzita (A&M) re: updates to objection drafts.
Allison, Roger	4/11/2023	0.3	Internal call with P. Kinealy, R. Allison, and B. Wadzita (all A&M) re: claims process, workstreams, and solicitation.
Allison, Roger	4/11/2023	2.7	Analyze claims targeted for objection re: objection type accuracy.
Bixler, Holden	4/11/2023	0.8	Correspond and confer with L. Workman (CEL) and A&M and Stretto teams re: notice address cleanup project.
Callan, Baylee	4/11/2023	1.7	Analyze contact information captured accurately from new claims to prepare for objections.
Kinealy, Paul	4/11/2023	0.3	Internal call with R. Allison, and B. Wadzita (all A&M) re: claims process, workstreams, and solicitation.
Pogorzelski, Jon	4/11/2023	0.7	Internal call with B. Wadzita, R. Allison and J. Pogorzelski (All A&M) re: updates on claims superseded matches to schedules for future omnibus objections.
Pogorzelski, Jon	4/11/2023	1.1	Identify updated claims register from stretto to capture key data related to future objections.
Pogorzelski, Jon	4/11/2023	0.6	Prepare analysis of claims related to customer accounts to triage for future omnibus objections.
Pogorzelski, Jon	4/11/2023	1.4	Identify claims related to customer loans to identify amendments for future objections.
Pogorzelski, Jon	4/11/2023	1.7	Identify updated claims register from stretto to triage for initial review of claim matching to company books and records.
Pogorzelski, Jon	4/11/2023	1.8	Evaluate Celsius customer related claims to match with scheduled claims for future superseded objections.
Pogorzelski, Jon	4/11/2023	1.3	Analyze claims associated with customer accounts to identify substantive duplicates for omnibus future objections.
Wadzita, Brent	4/11/2023	1.7	Review claims workstreams and provide guidance to appropriately reconcile claims.
Wadzita, Brent	4/11/2023	0.9	Internal working session with R. Allison, B. Wadzita (A&M) re: updates to objection drafts.
Wadzita, Brent	4/11/2023	0.3	Internal call with P. Kinealy, R. Allison, and B. Wadzita (all A&M) re: claims process, workstreams, and solicitation.
Wadzita, Brent	4/11/2023	0.7	Internal call with B. Wadzita, R. Allison and J. Pogorzelski (All A&M) re: updates on claims superseded matches to schedules for future omnibus objections.
Westner, Jack	4/11/2023	2.8	Match amending claims with their respective superseded claims.
Westner, Jack	4/11/2023	1.3	Analyze claims to determine if certain claims have exact duplicates.
Allison, Roger	4/12/2023	1.2	Internal working session with R. Allison, B. Wadzita (A&M) re: status of team workstreams.
Allison, Roger	4/12/2023	0.3	Call with R. Allison and C. Dailey (A&M) to discuss retail loan borrower claims.
Allison, Roger	4/12/2023	2.3	Analyze draft of plan of reorganization re: claim class estimates.

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Professional	Date	Hours	Activity
Allison, Roger	4/12/2023	1.9	Begin to assign claims to plan class buckets re: solicitation count estimates.
Allison, Roger	4/12/2023	0.8	Internal working session with R. Allison, B. Wadzita (A&M) re: exhibit draft quality control.
Allison, Roger	4/12/2023	2.8	Perform quality control procedures on updated claim dollar conversion schedule re: accuracy.
Bixler, Holden	4/12/2023	0.5	Analyze Backoffice data reconciliations.
Brantley, Chase	4/12/2023	0.4	Finalize and share Core claims analysis with the Company and K&E for review.
Callan, Baylee	4/12/2023	1.2	Perform analysis of contact information captured accurately from new claims to prepare for objections.
Callan, Baylee	4/12/2023	1.2	Review new claims and supporting documents for assertions beyond account balance.
Callan, Baylee	4/12/2023	2.3	Check new claim contact information captured accurately to prepare for objections.
Callan, Baylee	4/12/2023	2.8	Verify new claim contact information captured accurately to prepare for objections.
Dailey, Chuck	4/12/2023	1.3	Review loan settlement analysis provided by potential buyer.
Dailey, Chuck	4/12/2023	0.3	Call with R. Allison and C. Dailey (A&M) to discuss retail loan borrower claims.
Pogorzelski, Jon	4/12/2023	1.3	Prepare analysis of claims related to customer accounts to match with scheduled claims for future superseded objections.
Pogorzelski, Jon	4/12/2023	1.4	Evaluate filed claims related to custody accounts to match with scheduled claims for future superseded objections.
Pogorzelski, Jon	4/12/2023	1.3	Process filed claims related to earn accounts to identify amendments for future objections.
Pogorzelski, Jon	4/12/2023	1.4	Process Celsius customer related claims to triage for initial review of claim matching to company books and records.
Pogorzelski, Jon	4/12/2023	1.1	Reconcile filed claims related to earn accounts to triage for initial review of claim matching to company books and records.
Pogorzelski, Jon	4/12/2023	1.7	Verify filed claims related to earn accounts to identify key information related to future objections.
Schreiber, Sam	4/12/2023	0.8	Review updated analysis of claims to be filed in Core bankruptcy.
Wadzita, Brent	4/12/2023	1.2	Internal working session with R. Allison, B. Wadzita (A&M) re: status of team workstreams.
Wadzita, Brent	4/12/2023	0.8	Internal working session with R. Allison, B. Wadzita (A&M) re: exhibit draft quality control.
Allison, Roger	4/13/2023	2.2	Analyze retail customer settlement and set-off analysis re: class voting count calculations.
Allison, Roger	4/13/2023	1.9	Internal working session with R. Allison, B. Wadzita (A&M) re: claim matching analysis.

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Professional	Date	Hours	Activity
Allison, Roger	4/13/2023	2.1	Continue analysis of retail customer claims re: calculations for solicitation estimates.
Allison, Roger	4/13/2023	1.4	Perform new conflicts parties research re: identifying information.
Callan, Baylee	4/13/2023	1.3	Review new claims to verify Schedule F match for potential duplicate claims.
Callan, Baylee	4/13/2023	2.4	Perform analysis of new claim support documents to verify Schedule F match for potential duplicate claims.
Callan, Baylee	4/13/2023	1.8	Check new claims to verify Schedule F match in preparation for objections.
Callan, Baylee	4/13/2023	1.7	Analyze new claims to verify Schedule F match for potential duplicate claims.
Schreiber, Sam	4/13/2023	0.7	Review draft analysis of intercompany balances.
Wadzita, Brent	4/13/2023	1.9	Internal working session with R. Allison, B. Wadzita (A&M) re: claim matching analysis.
Wadzita, Brent	4/13/2023	1.8	Review claims filed in crypto and compare coin counts to scheduled coin counts.
Wadzita, Brent	4/13/2023	1.4	Review and investigate customer claim matching to scheduled claims.
Wadzita, Brent	4/13/2023	2.8	Prepare and update claims summary analysis with newly filed claims for internal review.
Westner, Jack	4/13/2023	0.8	Determine what claims in claim register are related to amending claims.
Allison, Roger	4/14/2023	1.4	Internal working session with R. Allison, B. Wadzita (A&M) re: customer claims workstreams.
Allison, Roger	4/14/2023	2.7	Analyze custody balances re: class 6a and 6b designation.
Callan, Baylee	4/14/2023	1.4	Review new claims and supporting documents to verify Schedule F match for potential duplicate claims.
Callan, Baylee	4/14/2023	2.1	Analyze new claim support documents to verify Schedule F match for potential duplicate claims.
Callan, Baylee	4/14/2023	1.2	Analyze new claims to verify Schedule F match in preparation for objections.
Callan, Baylee	4/14/2023	2.3	Check new claims and supporting documents to verify Schedule F match for potential duplicate claims.
Schreiber, Sam	4/14/2023	1.8	Analyze updated estimates of claims to be filed in Core bankruptcy.
Wadzita, Brent	4/14/2023	2.8	Analyze and classify claims with additional claim flags re: customer claims.
Wadzita, Brent	4/14/2023	1.4	Internal working session with R. Allison, B. Wadzita (A&M) re: customer claims workstreams.
Westner, Jack	4/14/2023	2.7	Compare claimant names to determine if claims qualify as potential amendments or duplicates.

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Professional	Date	Hours	Activity
Westner, Jack	4/14/2023	2.8	Analyze claims by marking claim relationships as substantive duplicates or exact duplicates.
Westner, Jack	4/14/2023	1.6	Analyze claims to match superseded claims with respective amending claims.
Bixler, Holden	4/15/2023	0.3	Correspond with A&M team re: Voyager issues.
Allison, Roger	4/17/2023	1.8	Internal working session with R. Allison, B. Wadzita (A&M) re: claims register updates.
Allison, Roger	4/17/2023	2.4	Perform analysis of customer claims re: convenience class estimates.
Allison, Roger	4/17/2023	0.7	Analyze claims population for customers with post-petition deposits.
Allison, Roger	4/17/2023	1.4	Analyze customer balances re: de minimis claims identification.
Allison, Roger	4/17/2023	2.9	Perform quality control procedures on convenience class calculations re: accuracy and completeness.
Bixler, Holden	4/17/2023	0.4	Correspond with A&M team re: postpetition coin deposits.
Bixler, Holden	4/17/2023	0.3	Correspond with A&M team re: follow-up items from Voyager call.
Callan, Baylee	4/17/2023	2.2	Review new claims support documents for assertions beyond account balance in preparation for objections.
Callan, Baylee	4/17/2023	1.7	Perform analysis of new claims basis for assertions beyond account balance in preparation for objections.
Callan, Baylee	4/17/2023	2.6	Analyze new claims and supporting documentation for assertions beyond account balance.
Callan, Baylee	4/17/2023	2.1	Check new claims basis for assertions beyond account balance in preparation for objections.
Callan, Baylee	4/17/2023	1.3	Perform analysis of new claims and supporting documents for assertions beyond account balance to prepare for objections.
Ciriello, Andrew	4/17/2023	0.3	Correspond with A&M and K&E teams regarding employee scheduled claims.
Wadzita, Brent	4/17/2023	1.9	Review newly filed claims as a result of the extended bar date.
Wadzita, Brent	4/17/2023	1.8	Internal working session with R. Allison, B. Wadzita (A&M) re: claims register updates.
Wadzita, Brent	4/17/2023	2.2	Review claims triage workbook and incorporate updates into master claims objection tracker.
Westner, Jack	4/17/2023	2.6	Determine if claims are substantive duplicates or amendments by analyzing claimant names and claim amounts.
Westner, Jack	4/17/2023	1.7	Update claim type labels by determining which claim type and subtype best defines each claim.
Allison, Roger	4/18/2023	1.6	Analyze Stretto register re: updates to the master claims database.

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Professional	Date	Hours	Activity
Allison, Roger	4/18/2023	0.4	Internal working session with R. Allison, B. Wadzita and B. Callan (A&M) to discuss new claims triage and additional review requirements.
Allison, Roger	4/18/2023	0.6	Internal working session with B. Wadzita, R. Allison and J. Pogorzelski (All A&M) re: updates on claims register, docketing errors, and future omnibus objections.
Allison, Roger	4/18/2023	0.6	Internal call with H. Bixler, P. Kinealy, R. Allison, B. Wadzita (A&M) re: solicitation.
Allison, Roger	4/18/2023	2.2	Analyze customer claim matching schedule re: completeness and accuracy.
Allison, Roger	4/18/2023	1.7	Analyze active claim listing for excluded parties re: solicitation count estimates.
Allison, Roger	4/18/2023	1.9	Analyze assigned claim classes re: accuracy.
Bixler, Holden	4/18/2023	0.6	Internal call with H. Bixler, P. Kinealy, R. Allison, B. Wadzita (A&M) re: solicitation.
Callan, Baylee	4/18/2023	2.2	Review support documents for new amended claims to verify surviving claim in preparation for objections.
Callan, Baylee	4/18/2023	2.6	Check new claims and supporting documentation for assertions beyond account balance.
Callan, Baylee	4/18/2023	0.4	Internal working session with R. Allison, B. Wadzita and B. Callan (A&M) to discuss new claims triage and additional review requirements.
Callan, Baylee	4/18/2023	0.7	Check support documents for new amended claims to verify surviving claim in preparation for objections.
Callan, Baylee	4/18/2023	0.9	Review new claims basis for assertions beyond account balance in preparation for objections.
Kinealy, Paul	4/18/2023	0.8	Research claim processing issues from claims team and advise: re same.
Kinealy, Paul	4/18/2023	0.6	Internal call with H. Bixler, P. Kinealy, R. Allison, B. Wadzita (A&M) re: solicitation.
Pogorzelski, Jon	4/18/2023	1.2	Analyze claims related to customer loans to identify substantive duplicates for omnibus future objections.
Pogorzelski, Jon	4/18/2023	1.2	Analyze claims associated with customer accounts to identify substantive duplicates for objections.
Pogorzelski, Jon	4/18/2023	0.6	Internal working session with B. Wadzita, R. Allison and J. Pogorzelski (All A&M) re: updates on claims register, docketing errors, and future omnibus objections.
Pogorzelski, Jon	4/18/2023	1.1	Identify filed claims related to earn accounts to match with scheduled claims for future superseded objections.
Pogorzelski, Jon	4/18/2023	0.8	Reconcile updated claims register from stretto to identify substantive duplicates for omnibus future objections.
Pogorzelski, Jon	4/18/2023	1.1	Process filed claims related to custody accounts to reconcile against scheduled claims for future omnibus objections.
Pogorzelski, Jon	4/18/2023	1.1	Identify filed customer claims to triage for future omnibus objections.

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Professional	Date	Hours	Activity
Pogorzelski, Jon	4/18/2023	1.3	Prepare analysis of claims related to customer accounts to reconcile against scheduled claims for future omnibus objections.
Pogorzelski, Jon	4/18/2023	0.7	Prepare analysis of newly filed claims related to account balances to triage for initial review of claim matching to company books and records.
Wadzita, Brent	4/18/2023	2.4	Review claims summary analysis and incorporate claims triage work.
Wadzita, Brent	4/18/2023	1.4	Connect with claims agent to obtain refreshed electronic claim forms and reports.
Wadzita, Brent	4/18/2023	0.6	Internal working session with B. Wadzita, R. Allison and J. Pogorzelski (All A&M) re: updates on claims register, docketing errors, and future omnibus objections.
Wadzita, Brent	4/18/2023	0.4	Internal working session with R. Allison, B. Wadzita and B. Callan (A&M) to discuss new claims triage and additional review requirements.
Wadzita, Brent	4/18/2023	0.6	Internal call with H. Bixler, P. Kinealy, R. Allison, B. Wadzita (A&M) re: solicitation.
Wadzita, Brent	4/18/2023	1.8	Review consolidated claims workbook and incorporate team work product.
Westner, Jack	4/18/2023	2.1	Analyze claims to determine updated claim type to prepare for upcoming omnibus objections.
Westner, Jack	4/18/2023	2.9	Determine which claims supersede in an amending relationship.
Westner, Jack	4/18/2023	2.7	Analyze claimant names and claim amounts to determine if claims have an amending relationship.
Allison, Roger	4/19/2023	1.6	Internal working session with B. Wadzita, R. Allison(All A&M) re: claim splits and fraud assertions.
Allison, Roger	4/19/2023	2.6	Complete update of the solicitation claim count analysis re: notes from counsel.
Allison, Roger	4/19/2023	2.9	Analyze a subset of the claims population re: accuracy of unliquidated flags.
Allison, Roger	4/19/2023	2.4	Begin updating the solicitation claim count analysis re: notes from counsel.
Bixler, Holden	4/19/2023	0.4	Correspond with A&M team re: comments to KEIP objection diligence request.
Callan, Baylee	4/19/2023	2.6	Perform analysis of new claims and support documentation to verify Schedule F match for potential duplicate claims.
Callan, Baylee	4/19/2023	1.4	Analyze new amended claims to verify surviving claim in preparation for objections.
Callan, Baylee	4/19/2023	1.3	Analyze support documents for new amended claims to verify surviving claim in preparation for objections.
Callan, Baylee	4/19/2023	2.7	Review new claims to verify Schedule F match in preparation for objections.
Kinealy, Paul	4/19/2023	1.4	Research claims issues and related communications from Celsius legal team.

***Celsius Network, LLC, et al.,
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CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Pogorzelski, Jon	4/19/2023	1.3	Reconcile filed customer claims to reconcile differences with scheduled claims.
Pogorzelski, Jon	4/19/2023	1.3	Evaluate updated claims register from stretto to identify substantive duplicates for objections.
Pogorzelski, Jon	4/19/2023	1.7	Analyze non-customer claims to identify key information related to future objections.
Pogorzelski, Jon	4/19/2023	1.2	Identify newly filed customer claims to triage for initial review of claim matching to company books and records.
Pogorzelski, Jon	4/19/2023	1.4	Verify newly filed customer claims to identify substantive duplicates for omnibus future objections.
Wadzita, Brent	4/19/2023	1.6	Internal working session with B. Wadzita, R. Allison(All A&M) re: claim splits and fraud assertions.
Wadzita, Brent	4/19/2023	2.7	Prepare an updated look at claim summary to bifurcate claim classes and incorporate leaderships feedback.
Wadzita, Brent	4/19/2023	1.9	Update claims summary and investigate variance to scheduled claims.
Westner, Jack	4/19/2023	0.8	Analyze claims to match master claims to amended claims based on claimant name and email address.
Allison, Roger	4/20/2023	2.4	Draft claims grouping bridge re: internal review notes.
Allison, Roger	4/20/2023	1.8	Begin drafting open claims estimate summary.
Allison, Roger	4/20/2023	2.7	Draft updated claims summary analysis.
Allison, Roger	4/20/2023	1.2	Internal working session with R. Allison, B. Wadzita (A&M) re: claim summary reports and claim matching progress.
Allison, Roger	4/20/2023	1.3	Make edits to the solicitation analysis re: internal review notes.
Bixler, Holden	4/20/2023	0.9	Review claims summary report and proofs of claim re: same.
Callan, Baylee	4/20/2023	1.9	Review new claims and supporting documents to verify Schedule F match as part of objection preparation.
Callan, Baylee	4/20/2023	1.9	Analyze new claims and support documentation to verify Schedule F match in preparation for objections.
Callan, Baylee	4/20/2023	1.4	Verify Schedule F match of new claims to assist in objection preparation.
Callan, Baylee	4/20/2023	2.7	Analyze new claims and supporting documents to verify Schedule F match as part of objection preparation.
Campagna, Robert	4/20/2023	1.4	Review filed / schedules claims analysis, edit and reformat for wider distribution.
Pogorzelski, Jon	4/20/2023	1.1	Reconcile non-customer claims to identify amendments for future objection.
Pogorzelski, Jon	4/20/2023	1.4	Prepare analysis of filed claims related to custody accounts to match with scheduled claims to supersede schedules.

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CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Pogorzelski, Jon	4/20/2023	1.3	Identify filed claims related to earn accounts to verify duplicates for future objections.
Pogorzelski, Jon	4/20/2023	1.1	Analyze filed customer claims to identify substantive duplicates for objections.
Pogorzelski, Jon	4/20/2023	0.9	Evaluate newly filed claims related to account balances to reconcile differences with scheduled claims.
Pogorzelski, Jon	4/20/2023	0.8	Reconcile filed customer claims to identify amendments for future objection.
Pogorzelski, Jon	4/20/2023	1.2	Reconcile filed claims related to earn accounts to triage for future omnibus objections.
Pogorzelski, Jon	4/20/2023	1.1	Analyze claims associated with customer accounts to reconcile differences with scheduled claims.
Wadzita, Brent	4/20/2023	2.7	Identify proper omnibus objections to modify claim amounts to scheduled retail customer claims.
Wadzita, Brent	4/20/2023	2.4	Review claims register and analyze retail customer buckets to prioritize certain claim groups.
Wadzita, Brent	4/20/2023	1.2	Internal working session with R. Allison, B. Wadzita (A&M) re: claim summary reports and claim matching progress.
Westner, Jack	4/20/2023	2.8	Analyze claims to match substantive duplicates to each other.
Westner, Jack	4/20/2023	2.6	Analyze claims to determine if certain claims are part of an amending relationship.
Allison, Roger	4/21/2023	0.9	Internal working session with R. Allison, B. Wadzita (A&M) re: class voting.
Allison, Roger	4/21/2023	1.7	Internal working session with R. Allison, B. Wadzita (A&M) re: triage status and claim matching issues.
Allison, Roger	4/21/2023	1.1	Analyze updated claims objections listing re: accuracy of objections.
Allison, Roger	4/21/2023	2.6	Analyze non-customer claims population re: potential claims objections.
Bixler, Holden	4/21/2023	0.3	Correspond with L. Workman (CEL) re: address cleanup process.
Callan, Baylee	4/21/2023	1.3	Analyze new claims and supporting documents to verify Schedule F match.
Callan, Baylee	4/21/2023	1.9	Analyze Schedule F match of new claims to assist in objection preparation.
Callan, Baylee	4/21/2023	2.3	Perform analysis of support documents for new claims to verify surviving claim in preparation for objections.
Callan, Baylee	4/21/2023	1.1	Check support documents for new claims to verify surviving claim in preparation for objections.
Callan, Baylee	4/21/2023	2.2	Analyze new claims to verify surviving claim in preparation for objections.
Pogorzelski, Jon	4/21/2023	0.4	Evaluate filed customer claims to match with scheduled claims for future superseded objections.

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CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Pogorzelski, Jon	4/21/2023	1.2	Reconcile Celsius customer related claims to reconcile against scheduled claims for future omnibus objections.
Pogorzelski, Jon	4/21/2023	0.8	Process filed customer claims to triage for future omnibus objections.
Pogorzelski, Jon	4/21/2023	1.1	Identify filed claims related to earn accounts to match with company books and records for superseded objections.
Pogorzelski, Jon	4/21/2023	1.3	Evaluate filed customer claims to reconcile against scheduled claims for future omnibus objections.
Wadzita, Brent	4/21/2023	2.8	Review and perform QC on draft exhibits for omnibus objections to modify claims filed in USD.
Wadzita, Brent	4/21/2023	2.4	Prepare claim summary for claims lined up for omnibus objection for internal review.
Wadzita, Brent	4/21/2023	0.9	Internal working session with R. Allison, B. Wadzita (A&M) re: class voting.
Wadzita, Brent	4/21/2023	1.7	Internal working session with R. Allison, B. Wadzita (A&M) re: triage status and claim matching issues.
Westner, Jack	4/21/2023	1.8	Update notes on claims analysis to prepare for second round of claim amendments review.
Westner, Jack	4/21/2023	2.4	Research claimant names in claim register to determine if there are multiple claims associated with each claimant.
Westner, Jack	4/21/2023	1.7	Analyze cryptocurrency amounts on claims to determine if claims are part of duplicate relationship.
Westner, Jack	4/21/2023	1.6	Analyze cryptocurrency amounts on claims to determine if claims are part of amending relationship.
Allison, Roger	4/24/2023	2.7	Draft claims presentation for review with the company.
Allison, Roger	4/24/2023	2.1	Update claim reconciliation progress presentation re: internal review notes.
Allison, Roger	4/24/2023	0.4	Internal call with R. Campagna, H. Bixler, S. Schreiber, P. Kinealy, R. Allison, B. Wadzita (A&M) re: claims and solicitation.
Allison, Roger	4/24/2023	1.3	Internal working session with R. Allison, B. Wadzita (A&M) re: workstream updates and claim matching quality control.
Bixler, Holden	4/24/2023	0.8	Review and provide comments to claim summary report.
Bixler, Holden	4/24/2023	0.4	Internal call with R. Campagna, H. Bixler, S. Schreiber, P. Kinealy, R. Allison, B. Wadzita (A&M) re: claims and solicitation.
Callan, Baylee	4/24/2023	2.9	Review new claims Schedule F match for potential duplicate claims.
Callan, Baylee	4/24/2023	1.7	Analyze new claims to verify Schedule F match as part of claims objection preparation.
Callan, Baylee	4/24/2023	1.1	Analyze Schedule F match of new claims in preparation for objections.
Callan, Baylee	4/24/2023	1.2	Check new claims and support documents to verify Schedule F match for potential duplicate claims.

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CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Callan, Baylee	4/24/2023	1.8	Perform analysis to verify Schedule F match of new claims in preparation for objections.
Campagna, Robert	4/24/2023	0.4	Internal call with R. Campagna, H. Bixler, S. Schreiber, P. Kinealy, R. Allison, B. Wadzita (A&M) re: claims and solicitation.
Campagna, Robert	4/24/2023	0.7	Claims assessment / review of filed claims by type and size.
Kinealy, Paul	4/24/2023	0.9	Analyze updated claims summary report and instruct team re: updates to same.
Kinealy, Paul	4/24/2023	0.4	Internal call with R. Campagna, H. Bixler, S. Schreiber, P. Kinealy, R. Allison, B. Wadzita (A&M) re: claims and solicitation.
Pogorzelski, Jon	4/24/2023	1.3	Process non-customer claims to identify key information related to future objections.
Pogorzelski, Jon	4/24/2023	0.3	Analyze filed customer claims to identify key information related to future objections.
Pogorzelski, Jon	4/24/2023	1.2	Prepare analysis of claims related to customer accounts to identify amendments for future objection.
Pogorzelski, Jon	4/24/2023	1.4	Identify filed customer claims to identify substantive duplicates for objections.
Pogorzelski, Jon	4/24/2023	1.6	Evaluate Celsius customer related claims to identify amendments for future objection.
Pogorzelski, Jon	4/24/2023	1.2	Prepare analysis of filed claims related to custody accounts to verify duplicates for future objections.
Pogorzelski, Jon	4/24/2023	0.6	Analyze Celsius customer related claims to match with scheduled claims for future superseded objections.
Pogorzelski, Jon	4/24/2023	1.1	Prepare analysis of claims related to customer loans to identify amendments for future objection.
Schreiber, Sam	4/24/2023	0.4	Internal call with R. Campagna, H. Bixler, S. Schreiber, P. Kinealy, R. Allison, B. Wadzita (A&M) re: claims and solicitation.
Schreiber, Sam	4/24/2023	0.7	Analyze draft claims summary.
Wadzita, Brent	4/24/2023	1.3	Internal working session with R. Allison, B. Wadzita (A&M) re: workstream updates and claim matching quality control.
Wadzita, Brent	4/24/2023	2.1	Analyze retail crypto customer claims filed in USD and bucket for upcoming objections.
Wadzita, Brent	4/24/2023	1.7	Analyze retail customer claims workstreams for completeness and accuracy.
Wadzita, Brent	4/24/2023	2.7	Review claims filed in crypto and perform comparison coin counts to scheduled coin counts.
Wadzita, Brent	4/24/2023	0.4	Internal call with R. Campagna, H. Bixler, S. Schreiber, P. Kinealy, R. Allison, B. Wadzita (A&M) re: claims and solicitation.
Westner, Jack	4/24/2023	2.8	Match amending claims to their respective amended claims based on claimant name and claim total.
Westner, Jack	4/24/2023	2.9	Analyze claims by comparing cryptocurrency amounts to determine if claims have an amending or duplicate relationship.

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CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Westner, Jack	4/24/2023	2.3	Analyze claims by comparing claimant names to determine if claims have an amending or duplicate relationship.
Allison, Roger	4/25/2023	2.3	Draft updated summary of filed and open scheduled claims.
Allison, Roger	4/25/2023	1.9	Perform updates to the claims reporting documents re: internal review notes.
Allison, Roger	4/25/2023	1.7	Analyze claims reporting categories re: accuracy and presentation.
Allison, Roger	4/25/2023	2.1	Internal working session with R. Allison, B. Wadzita (A&M) re: updated reports for claims reporting.
Callan, Baylee	4/25/2023	2.2	Check new claims basis for assertions beyond account balance to assist in objection preparation.
Callan, Baylee	4/25/2023	0.8	Perform analysis of new claims for assertions beyond account balance to prepare for objections.
Callan, Baylee	4/25/2023	2.3	Review new claims and support documents for assertions beyond account balance in preparation for objections.
Callan, Baylee	4/25/2023	1.4	Perform analysis of Schedule F match of new claims to assist in objection preparation.
Callan, Baylee	4/25/2023	2.9	Review new claims to verify Schedule F match as part of claims objection preparation.
Campagna, Robert	4/25/2023	1.4	Review and provide edits to company deck related to claims and distribution processes.
Pogorzelski, Jon	4/25/2023	1.8	Evaluate updated claims register from stretto to match with company books and records for superseded objections.
Wadzita, Brent	4/25/2023	2.1	Internal working session with R. Allison, B. Wadzita (A&M) re: updated reports for claims reporting.
Wadzita, Brent	4/25/2023	2.3	Prepare claims sizing analysis to further understand cohorts of creditors by coin.
Wadzita, Brent	4/25/2023	1.8	Analyze claims summary analysis and incorporate on-going workstreams.
Westner, Jack	4/25/2023	1.1	Analyze claims to determine if claims are amendments by comparing claimant names and basis of claim.
Westner, Jack	4/25/2023	2.8	Analyze claims to determine if claims are duplicates by comparing cryptocurrency totals.
Allison, Roger	4/26/2023	2.4	Perform high level analysis of claims population targeted for objections re: accuracy.
Allison, Roger	4/26/2023	2.9	Analyze open claim population re: next steps to reconcile.
Allison, Roger	4/26/2023	1.6	Internal working session with R. Allison, B. Wadzita (A&M) re: next steps in claims reconciliation process.
Allison, Roger	4/26/2023	0.3	Call with R. Allison, B. Wadzita, J. Pogorzelski, B. Callan, J. Westner (All A&M) to discuss updates on claim analysis workstreams.
Allison, Roger	4/26/2023	1.6	Analyze claim matching analysis re: questions from the review team.

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CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Bixler, Holden	4/26/2023	0.5	Review comments to claim summary report.
Bixler, Holden	4/26/2023	0.7	Review revised claim summary report and correspondence with A&M team re: same.
Callan, Baylee	4/26/2023	2.6	Analyze new claims for assertions of fraud and wrongful loan liquidation in preparation for objections.
Callan, Baylee	4/26/2023	0.3	Call with R. Allison, B. Wadzita, J. Pogorzelski, B. Callan, J. Westner (All A&M) to discuss updates on claim analysis workstreams.
Callan, Baylee	4/26/2023	1.7	Analyze new claims and supporting documentation for assertions beyond account balance to assist in claims objection preparation.
Callan, Baylee	4/26/2023	1.4	Perform analysis of new claims for assertions of fraud to assist claims objection preparation.
Callan, Baylee	4/26/2023	1.1	Check new claims for assertions of fraud and wrongful loan liquidation to prepare for claims objections.
Callan, Baylee	4/26/2023	1.3	Perform analysis of new claims for assertions of fraud and wrongful loan liquidation in preparation for objections.
Kinealy, Paul	4/26/2023	1.1	Analyze additional claims processing items and research issues re: same.
Pogorzelski, Jon	4/26/2023	0.3	Call with R. Allison, B. Wadzita, J. Pogorzelski, B. Callan, J. Westner (All A&M) to discuss updates on claim analysis workstreams.
Pogorzelski, Jon	4/26/2023	1.6	Process newly filed customer claims to verify duplicates for future objections.
Pogorzelski, Jon	4/26/2023	1.1	Process non-customer claims to verify duplicates for future objections.
Pogorzelski, Jon	4/26/2023	1.3	Analyze updated claims register from stretto to identify substantive duplicates for objections.
Wadzita, Brent	4/26/2023	0.3	Call with R. Allison, B. Wadzita, J. Pogorzelski, B. Callan, J. Westner (All A&M) to discuss updates on claim analysis workstreams.
Wadzita, Brent	4/26/2023	1.6	Internal working session with R. Allison, B. Wadzita (A&M) re: next steps in claims reconciliation process.
Wadzita, Brent	4/26/2023	1.3	Review draft exhibits and perform quality control procedures for accuracy.
Westner, Jack	4/26/2023	0.3	Call with R. Allison, B. Wadzita, J. Pogorzelski, B. Callan, J. Westner (All A&M) to discuss updates on claim analysis workstreams.
Westner, Jack	4/26/2023	2.2	Match filed claims to scheduled claims by matching claimant name and address.
Westner, Jack	4/26/2023	2.7	Analyze claims by matching substantive duplicates to their respective duplicate claim.
Westner, Jack	4/26/2023	2.6	Create review file to organize all claim amendment and duplicate matches that need to be reviewed.
Allison, Roger	4/27/2023	1.3	Draft updated workplan re: claims reconciliation strategy and team responsibilities.
Allison, Roger	4/27/2023	2.9	Analyze amended claim relationships re: accuracy.

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CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Allison, Roger	4/27/2023	0.9	Updated master claims register re: amended claim objections.
Allison, Roger	4/27/2023	1.9	Analyze the Stretto ePOC claims register re: updates.
Callan, Baylee	4/27/2023	2.8	Analyze new claims for assertions of fraud to assist in claims objection preparation.
Callan, Baylee	4/27/2023	2.4	Check new claims for assertions of fraud in preparation for objections.
Callan, Baylee	4/27/2023	1.2	Perform analysis of new claims for assertions of wrongful loan liquidation to assist claims objection preparation.
Callan, Baylee	4/27/2023	1.9	Analyze new claims for assertions of wrongful loan liquidation to assist in claims objection preparation.
Callan, Baylee	4/27/2023	0.7	Check new claims for assertions of wrongful loan liquidation in preparation for objections.
Kinealy, Paul	4/27/2023	0.8	Analyze updated claims register from Stretto and instruct team re: processing of same.
Kinealy, Paul	4/27/2023	0.4	Analyze updated claims summary report.
Pogorzelski, Jon	4/27/2023	1.2	Reconcile non-customer claims to reconcile differences with scheduled claims.
Pogorzelski, Jon	4/27/2023	1.4	Analyze filed customer claims to triage for future omnibus objections.
Pogorzelski, Jon	4/27/2023	1.1	Identify filed customer claims to capture key data related to future objections.
Pogorzelski, Jon	4/27/2023	1.3	Verify non-customer claims to identify amendments for future objections.
Wadzita, Brent	4/27/2023	2.1	Analyze claims filed in crypto and compare coin counts to scheduled coin counts.
Wadzita, Brent	4/27/2023	2.4	Process newly filed claims into claims summary analysis for internal review.
Wadzita, Brent	4/27/2023	1.3	Update claims register to incorporate team work product.
Westner, Jack	4/27/2023	2.6	Update claim analysis to confirm that no claims are objected to more than once.
Westner, Jack	4/27/2023	1.2	Prepare claim analysis for final review before filing to omnibus objection.
Westner, Jack	4/27/2023	2.9	Analyze claims to determine the surviving claim of a multiple claim relationship.
Allison, Roger	4/28/2023	1.6	Update the master claims database re: newly reconciled claims and assertion notes.
Allison, Roger	4/28/2023	1.1	Update claim flags re: fraud assertions.
Allison, Roger	4/28/2023	2.6	Analyze a subset of customer claims re: scienter allegations.

Exhibit D

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CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Callan, Baylee	4/28/2023	2.7	Analyze new claims and supporting documents for assertions beyond account balance to prepare for claims objections.
Callan, Baylee	4/28/2023	1.6	Check new claims for assertions beyond account balance in preparation for claims objections.
Callan, Baylee	4/28/2023	1.4	Review new claims for assertions beyond account balance in to prepare for claims objections.
Callan, Baylee	4/28/2023	2.1	Perform analysis of new claims and support documents for assertions beyond account balance to prepare for claims objections.
Campagna, Robert	4/28/2023	2.1	Prepare materials related to claims and allocation process as it relates to plan distributions at request of Board.
Kinealy, Paul	4/28/2023	0.6	Analyze updated claims summary report and plan classing.
Pogorzelski, Jon	4/28/2023	1.1	Verify filed claims related to earn accounts to capture key data related to future objections.
Pogorzelski, Jon	4/28/2023	1.3	Prepare analysis of filed claims related to earn accounts to identify substantive duplicates for omnibus future objections.
Pogorzelski, Jon	4/28/2023	1.1	Evaluate claims related to customer custody accounts to reconcile differences with scheduled claims.
Pogorzelski, Jon	4/28/2023	1.2	Identify claims related to customer loans to identify substantive duplicates for objections.
Pogorzelski, Jon	4/28/2023	0.6	Analyze Celsius customer related claims to reconcile variances with scheduled claims.
Pogorzelski, Jon	4/28/2023	0.9	Analyze claims related to customer loans to reconcile against scheduled claims for future omnibus objections.
Pogorzelski, Jon	4/28/2023	0.7	Verify filed customer claims to reconcile differences with scheduled claims.
Pogorzelski, Jon	4/28/2023	1.4	Analyze claims related to customer loans to reconcile differences with scheduled claims.
Wadzita, Brent	4/28/2023	2.4	Analyze newly filed claims and update internal reports for team workstreams.
Wadzita, Brent	4/28/2023	1.8	Analyze consolidated claims workbook and incorporate team work product.
Westner, Jack	4/28/2023	1.3	Organize master claim analysis file to reflect status of review to prepare for final claim objection population.
Westner, Jack	4/28/2023	2.4	Analyze claims to confirm that claims that assert fraud are not marked for objection.

Subtotal 638.9

CONTRACTS

Professional	Date	Hours	Activity
Lucas, Emmet	4/4/2023	0.2	Correspond with L. Workman (CEL) regarding potential lease rejection with GK8.
Lucas, Emmet	4/4/2023	0.3	Correspond with C. Brantley (A&M) regarding background of GK8 invoicing, assets still held on platform for potential lease rejection.

Exhibit D

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CONTRACTS

Professional	Date	Hours	Activity
Bixler, Holden	4/5/2023	0.3	Correspond with A&M and K&E teams re: GK8 contract issues.
Kinealy, Paul	4/5/2023	0.9	Research potential contract rejections and follow up with Celsius operations and K&E re: same.
Lucas, Emmet	4/5/2023	0.2	Correspond with P. Kinealy (A&M) regarding GK8 invoice issues, potential lease rejection.
Lucas, Emmet	4/5/2023	0.6	Prepare communications to C. Ferraro (CEL), K&E regarding GK8 invoices received, intent to reject contract.
Bixler, Holden	4/10/2023	0.3	Correspond wit K&E re: contract rejection issues.
Kinealy, Paul	4/11/2023	0.4	Research contract inquiry from K&E team and advise re: same.
Calvert, Sam	4/12/2023	1.6	Revisions to damages model for mining vendor 1.
Brantley, Chase	4/13/2023	1.0	Call with W&C, M3, K&E, Centerview, PWP and S. Schreiber, A. Ciriello, C. Dailey (A&M) to discuss Core Scientific contract.
Ciriello, Andrew	4/13/2023	1.0	Call with W&C, M3, K&E, Centerview, PWP and S. Schreiber, C. Brantley, C. Dailey (A&M) to discuss Core Scientific contract.
Dailey, Chuck	4/13/2023	1.0	Call with W&C, M3, K&E, Centerview, PWP and S. Schreiber, C. Brantley, A. Ciriello, C. Dailey (A&M) to discuss Core Scientific contract.
Schreiber, Sam	4/13/2023	1.0	Call with W&C, M3, K&E, Centerview, PWP and C. Brantley, A. Ciriello, C. Dailey (A&M) to discuss Core Scientific contract.
Kinealy, Paul	4/19/2023	0.8	Analyze supplemental contracts for rejection and follow up with Celsius and K&E teams re: same.
Kinealy, Paul	4/20/2023	0.4	Research issues related to contract rejection and follow up with K&E team re: same.
Subtotal		10.0	

DATA MANAGEMENT

Professional	Date	Hours	Activity
San Luis, Ana	4/3/2023	1.6	Examine preliminary analysis summary of loan collateral returns across accounts.
San Luis, Ana	4/3/2023	1.7	Examine calculations for updated Custody eligibility withdrawal schedule with 100% of the eligible custody balances.
San Luis, Ana	4/3/2023	1.9	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #24, including account suspensions and custody eligibility.
San Luis, Ana	4/3/2023	1.8	Prepare updates to customer segmentation dashboard summaries, coin amounts, and USD values.
Tilsner, Jeremy	4/3/2023	2.3	Analyze volume of unsupported coins received by Celsius and work on plan for return to users.
Tilsner, Jeremy	4/3/2023	1.9	Review project status and update progress presentation.

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DATA MANAGEMENT

Professional	Date	Hours	Activity
Tilsner, Jeremy	4/3/2023	2.7	Research and analysis related to Custody user inquiries on eligibility shared by counsel.
Wang, Gege	4/3/2023	2.4	Query Snowflake database pulling ad hoc users' transaction history per users' request.
Wang, Gege	4/3/2023	2.7	Query Snowflake databases re creating customer segmentation (live updated) dashboards per Celsius request.
Wang, Gege	4/3/2023	2.9	Query Snowflake databases re creating customer segmentation (as of the Petition) dashboards per Celsius request.
San Luis, Ana	4/4/2023	1.8	Further analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries and follow-ups for batch #24.
San Luis, Ana	4/4/2023	2.6	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #25, including requests for detailed transaction history.
San Luis, Ana	4/4/2023	1.9	Analyze and investigate suspended accounts and updates made by Celsius Compliance team to account statuses.
Tilsner, Jeremy	4/4/2023	1.1	Review and update potentially fraudulent accounts analysis to include refreshed list of user IDs provided by CEL compliance.
Tilsner, Jeremy	4/4/2023	2.1	Investigate customers with balances of 0 for second phase of Custody eligibility withdrawals per Custody settlement.
Tilsner, Jeremy	4/4/2023	2.2	Review status and plan coming approach for return of funds for unsupported coins.
Tilsner, Jeremy	4/4/2023	1.6	Extract and analyze transactional history in response to Celsius customer inquiries.
Wang, Gege	4/4/2023	2.9	Query custody eligibility and withdrawal transactional level details re compiling remaining eligible balances by coin.
Wang, Gege	4/4/2023	2.8	Query custody withdrawal transactional level details re compiling total withdrawn amount by day by coin.
Wang, Gege	4/4/2023	2.6	Query Custody withdrawal eligibility schedule and users' transaction history re Custody withdrawal user inquiries.
San Luis, Ana	4/5/2023	1.7	Further analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries and follow-ups for batch #25.
San Luis, Ana	4/5/2023	1.3	Examine and verify list of additional Custody users requiring re-KYC.
San Luis, Ana	4/5/2023	1.4	Analyze and investigate users with accounts who have never transacted on the platform.
Tilsner, Jeremy	4/5/2023	2.1	Verify information related to lending program for draft disclosure statement, as requested by counsel.
Tilsner, Jeremy	4/5/2023	0.9	Investigate potentially fraudulent accounts related to abuse of Celsius referral rewards program.
Tilsner, Jeremy	4/5/2023	1.3	Extract and assess transaction history of certain insiders for investigation requested by Celsius management.
Wang, Gege	4/5/2023	2.5	User status and corresponding notes data pull re fraudulent account analysis.

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Professional	Date	Hours	Activity
Wang, Gege	4/5/2023	2.7	Identifications of the users that have registered for an account but have never transacted on the platform.
Wang, Gege	4/5/2023	2.8	Preparation of list of additional Custody users that need to go through the re-KYC process.
San Luis, Ana	4/6/2023	1.9	Analyze and investigate loan collateral activity at loan initiation and at loan closure/liquidation across Earn and Custody accounts.
San Luis, Ana	4/6/2023	1.8	Analyze and examine preliminary summary of custody withdrawal transactions by day by coin through the end of March.
San Luis, Ana	4/6/2023	1.6	Examine updates to list of unsupported coins prepared by Celsius.
San Luis, Ana	4/6/2023	1.9	Examine and QC summary of post-petition transactions and impacts to user account balances.
Tilsner, Jeremy	4/6/2023	1.0	Perform quality control on automated data pull to report on customers by jurisdiction for Custody withdrawal tracking.
Tilsner, Jeremy	4/6/2023	2.6	Review updates analysis of unsupported coins and related distribution plan.
Tilsner, Jeremy	4/6/2023	2.4	QA /QC most recent batch of Custody withdrawal user inquiries.
Wang, Gege	4/6/2023	2.4	Query Snowflake database pulling ad hoc users' transaction history per Celsius' request.
Wang, Gege	4/6/2023	2.9	Create summary categorizing post-petition transaction types and corresponding impacts on user balances.
Wang, Gege	4/6/2023	2.6	Query Snowflake tables regarding pulling transactional level details for post-petition activities.
San Luis, Ana	4/7/2023	1.4	Examine and investigate summary of suspended users with negative petition balances.
San Luis, Ana	4/7/2023	1.2	Examine preliminary coin return categorizations including withheld coins, post-petition coins, and unsupported coins.
San Luis, Ana	4/7/2023	1.7	Analyze and summarize pre-petition activity versus post-petition activity by transaction type across all accounts.
Tilsner, Jeremy	4/7/2023	2.0	Perform preliminary planning and research related to distribution approach and methodology.
Tilsner, Jeremy	4/7/2023	2.5	Develop preliminary plan for long term data extraction and preservation.
Wang, Gege	4/7/2023	2.7	Preparation of coin balance by coin summary comparing as of the Petition to as of current, and corresponding post-petition activities occurred by transaction type.
Wang, Gege	4/7/2023	2.8	Identify user accounts with negative balances by account type and across all account types.
Wang, Gege	4/7/2023	2.7	Compile summary of suspended users with negative petition balances.
San Luis, Ana	4/10/2023	1.8	Examine and integrate automated data pulls of regularly refreshed coin prices into customer segmentation dashboard summaries.
San Luis, Ana	4/10/2023	1.7	Analyze and prepare summary of Schedule F adjustments for reconciliation.

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Professional	Date	Hours	Activity
San Luis, Ana	4/10/2023	1.9	Examine calculations of petition balances and stratification of customers for Earn accounts.
San Luis, Ana	4/10/2023	1.6	Analyze and investigate potential fraudulent activity associated with suspended user accounts.
San Luis, Ana	4/10/2023	1.3	Examine updates to analysis summary of loan collateral returns across accounts.
Tilsner, Jeremy	4/10/2023	2.0	Perform ad hoc account and transaction history research on sensitive users at the request of company management.
Tilsner, Jeremy	4/10/2023	2.1	Investigate large cohort of accounts (~1.2mm) to determine if these can be deactivated.
Tilsner, Jeremy	4/10/2023	2.0	Review most recent version of by-jurisdiction customer analysis and dashboards for Custody withdrawals.
Wang, Gege	4/10/2023	2.8	Query balance entries transactional level details re pulling ad hoc users' transaction history per Celsius' request.
Wang, Gege	4/10/2023	2.9	Earn accounts petition balance calculation and corresponding Earn customers stratification.
Wang, Gege	4/10/2023	2.7	Preparation of USD balance by coin summary comparing as of the Petition to as of current.
San Luis, Ana	4/11/2023	1.7	Examine and prepare preliminary coin balance summary for Schedule F reconciliation.
San Luis, Ana	4/11/2023	2.4	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #26, including scheduled claims and tax-related inquiries.
San Luis, Ana	4/11/2023	1.2	Examine and prepare updates to summary of petition balances and stratification of customers for Earn accounts, including identification of employees/insiders/affiliates and user countries.
San Luis, Ana	4/11/2023	2.6	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #27, including Spark/Flare inquiries.
Tilsner, Jeremy	4/11/2023	2.2	Review and categorize post-petition transactional activity for potential updates to statements and schedules.
Tilsner, Jeremy	4/11/2023	2.9	Coordinate with Celsius IT to onboard new team member and provide for proper account provisioning.
Tilsner, Jeremy	4/11/2023	1.4	Analyze scope and scale of issue in which collateral from earn accounts was improperly returned to custody.
Wang, Gege	4/11/2023	2.5	Transaction history data pull re user withdrawal eligibility inquiries.
Wang, Gege	4/11/2023	2.8	Documentation of updates made to Schedule F and identifying logic/query for post-petition activity categorization.
Wang, Gege	4/11/2023	2.4	Query balance entries transactional level details re pulling ad hoc users' transaction history per users' request.
Wang, Gege	4/11/2023	2.7	Calculations of user's earn account USD balances as of the Petition.
San Luis, Ana	4/12/2023	1.9	Further analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries and follow-ups for batch #26.

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Professional	Date	Hours	Activity
San Luis, Ana	4/12/2023	1.3	Examine and investigate account closures for customers who never held a balance.
San Luis, Ana	4/12/2023	1.8	Further analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries and follow-ups for batch #27.
San Luis, Ana	4/12/2023	1.7	Analyze and investigate Flare token inquiries for custody accounts.
Tilsner, Jeremy	4/12/2023	2.1	Review analysis of remaining 6% of Custody eligible balances to prepare for additional to available balances in app.
Tilsner, Jeremy	4/12/2023	2.9	Analyze impact of improperly applied promotional rewards on Custody withdrawal eligibility and Schedule F balances.
Tilsner, Jeremy	4/12/2023	2.4	Check accuracy of analysis of transactional activity produced in response to Custody customer inquiries.
Tilsner, Jeremy	4/12/2023	2.0	Develop methodology to create correcting transactions to reverse improperly applied promotional rewards in historical balances.
Wang, Gege	4/12/2023	2.9	Query Snowflake database re tracing and tracking transactions related to manual corrections related Circle fraud.
Wang, Gege	4/12/2023	2.8	Calculations of additional Custody assets to be added to user's maximum withdrawal balances.
Wang, Gege	4/12/2023	2.7	Query custody eligibility schedule and user transaction history per user and K&E requests.
San Luis, Ana	4/13/2023	1.8	Analyze and investigate manual corrections made to transactions related to Circle fraud.
San Luis, Ana	4/13/2023	1.7	Examine calculations of additional Custody assets to be added to maximum withdrawal balances for Custody user accounts.
San Luis, Ana	4/13/2023	1.1	Examine and QC updates to customer by coin by jurisdiction summary, including the integration of refreshed coin prices.
San Luis, Ana	4/13/2023	2.4	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #28.
Tilsner, Jeremy	4/13/2023	2.3	Review QC revised distribution schedule to be filed for remaining 6% custody balances for withdrawal eligibility.
Tilsner, Jeremy	4/13/2023	2.4	Create draft schedule of additional funds to be made available for withdrawal to provide to Celsius engineering for phase two of custody withdrawals.
Tilsner, Jeremy	4/13/2023	0.8	Investigate account activity associated with users who submitted inquiries related to withdrawal eligibility to counsel.
Wang, Gege	4/13/2023	2.6	Review and document summary re loan collateral mismatch transaction tracing per Celsius data team's analysis.
Wang, Gege	4/13/2023	2.9	Draft script re pulling customer by coin by jurisdiction summary for Celsius engineering team to implement live refreshing data pulls.
San Luis, Ana	4/14/2023	2.1	Examine and confirm with Celsius team the incremental 6% of eligible Custody assets to be made available for withdrawal.
San Luis, Ana	4/14/2023	1.8	Further analyze and investigate transaction history for additional Custody withdrawal user inquiries and follow-ups for batch #27.

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Professional	Date	Hours	Activity
San Luis, Ana	4/14/2023	2.3	Further analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries and follow-ups for batch #28, including withdrawal fees for Custody settlement.
Tilsner, Jeremy	4/14/2023	2.8	Assess users with pending loans and determine whether pending status resulted in unaccounted for movements of crypto or fiat.
Tilsner, Jeremy	4/14/2023	2.1	Troubleshoot issues related to automated data feeds for Custody user withdrawal status.
Tilsner, Jeremy	4/14/2023	0.8	Updated analysis of mis-applied Circle credits for potential account updates and Schedule F amendments.
Wang, Gege	4/14/2023	2.8	Query production database loan related tables re identifying users' outstanding collateral amounts and corresponding loan principal amounts.
Wang, Gege	4/14/2023	2.6	Identification of retrospective manual transactions related to Circle correction and cross-reference with the fraud tracker from the Compliance team.
Wang, Gege	4/14/2023	2.9	Ad hoc user transaction history pull and balance calculations per K&E and Celsius requests.
San Luis, Ana	4/17/2023	2.6	Analyze and prepare stratification of individual/business customers by account type and USD values as of petition across all accounts for potential bidder.
San Luis, Ana	4/17/2023	2.7	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #29, including loan liquidation and loan collateral inquiries.
San Luis, Ana	4/17/2023	1.9	Analyze and cross-reference transaction corrections related to Circle fraud with fraud tracker from the Compliance team.
Wang, Gege	4/17/2023	2.9	Query user account internal transfers, collateral movements and withdrawal details regarding user withdrawal eligibility and eligible balance inquires.
Wang, Gege	4/17/2023	2.6	Query Snowflake balance entries tables re calculations of retail customer outstanding collateral balances as of the Petition per GxD request.
Wang, Gege	4/17/2023	2.9	Query Snowflake balance entries tables regarding retail customer stratifications per GxD request.
San Luis, Ana	4/18/2023	2.2	Further analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries and follow-ups for batch #29.
San Luis, Ana	4/18/2023	1.8	Examine and verify updates to stratification of customers/entities by account type and USD values as of petition across all accounts, including breakdown of customers with/without transaction history.
San Luis, Ana	4/18/2023	1.7	Analyze and investigate with Celsius customer support inquiries for 1099 / tax forms for custody accounts.
San Luis, Ana	4/18/2023	1.8	Examine loan related tables and prepare summary of loans with pending status.
Tilsner, Jeremy	4/18/2023	1.2	Perform analysis of withdrawal volumes to-date by customer and coin type for monthly reporting.
Tilsner, Jeremy	4/18/2023	1.8	Analyze and prepare for presentation volume of post-petition deposits in anticipation of withdrawals of such balances.

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Professional	Date	Hours	Activity
Tilsner, Jeremy	4/18/2023	2.4	Profile and summarize Celsius user base by balance cohort and customer category in response to bidder request.
Wang, Gege	4/18/2023	2.8	Calculations of retail customers' petition balances by account type, by coin, and overall balances in USD.
Wang, Gege	4/18/2023	2.2	Create summary of disaggregated Petition date USD balance for customers by product type on the customer/product type level.
Wang, Gege	4/18/2023	2.7	Query Snowflake loan related tables regarding identifying any loans potentially with pending status.
San Luis, Ana	4/19/2023	1.7	Further investigate transaction history for additional Custody withdrawal user inquiries and follow-ups for batches #28 and #29, including inquiries related to distributions of incremental 6% of eligible Custody assets and Custody settlement.
San Luis, Ana	4/19/2023	1.8	Examine and prepare summary of disaggregated USD balances by customer as of petition for customers across Earn, Custody, and Withhold accounts.
San Luis, Ana	4/19/2023	1.7	Analyze and investigate with Celsius engineering team amounts converted to USD at time of transaction for post-petition transactions.
San Luis, Ana	4/19/2023	1.9	Examine and QC daily coin summary of total withdrawn coin amounts since the opening of Custody withdrawals.
Tilsner, Jeremy	4/19/2023	1.4	Perform analysis of CEL transaction history for employees to include in KEIP deliberations / objection.
Tilsner, Jeremy	4/19/2023	2.1	Check accuracy of transaction activity analysis produced in response to Custody customer inquiries.
Tilsner, Jeremy	4/19/2023	1.2	Review updated analysis of potentially fraudulent accounts and assess for potential inclusion in upcoming claim objections.
Wang, Gege	4/19/2023	2.8	Preparation of the by day by coin summary of total withdrawn coin amounts since the beginning of the Custody withdrawal opening.
Wang, Gege	4/19/2023	2.4	Create summary of disaggregated Petition date USD balance for customers across all account types (Earn, Custody, and Withhold) on the customer level.
Wang, Gege	4/19/2023	2.3	Query production databases re comparison/QA of USD amounts conversions as of the time of the transaction per engineering team's request.
San Luis, Ana	4/20/2023	2.7	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #30, including tax inquiries.
San Luis, Ana	4/20/2023	1.9	Examine and summarize loan collateral balances as of petition for customers with active loans / outstanding loan balances as of petition.
San Luis, Ana	4/20/2023	2.2	Analyze and confirm preliminary list of Custody settlement opt-ins and users requiring KYC reset.
Tilsner, Jeremy	4/20/2023	2.9	Review final version of customer balance cohort and category analysis for bidder.
Tilsner, Jeremy	4/20/2023	1.5	Undertake preliminary review of new Custody customer inquiries provided by K&E.
Tilsner, Jeremy	4/20/2023	1.3	Evaluate most recent analysis of potential data issues related to loans that were in pending state at the time of the freeze.

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Tilsner, Jeremy	4/20/2023	2.3	Examine Withhold settlement order to begin development of logic for customer eligibility and eligible amounts.
Wang, Gege	4/20/2023	2.9	Preparation of breakdown of the Petition date USD loan collateral balance for customers with an outstanding collateral balance as of the Petition.
Wang, Gege	4/20/2023	2.9	Preparation of breakdown of the Petition date USD balance for customers across all account types (Earn, Custody, and Withhold).
Wang, Gege	4/20/2023	2.6	Preparation of breakdown of the Petition date USD balance for customers by account types i.e., Earn, Custody, and Withhold, respectively.
San Luis, Ana	4/21/2023	1.6	Further analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries and follow-ups for batch #30.
San Luis, Ana	4/21/2023	2.2	Examine and prepare preliminary summary of eligible balances for Withhold Ad-hoc Group, incorporating updated coin prices as of the order date.
Tilsner, Jeremy	4/21/2023	2.1	Review claim class analysis and compare to raw data in Celsius's underlying customer systems.
Tilsner, Jeremy	4/21/2023	1.1	Assess withhold account balances to determine if a systemic, pre-bankruptcy issue resulted in improperly classified Withhold accounts.
Wang, Gege	4/21/2023	2.7	Query Snowflake balance entries re potential eligible withdrawal coin balances for users in the custody settlement cohort.
Wang, Gege	4/21/2023	2.8	Preparation of eligibility schedule for custody users that would potentially opt into the Custody settlement.
Wang, Gege	4/21/2023	2.9	Identification of additional users potentially need to redo KYC due to opting into Custody settlement.
San Luis, Ana	4/22/2023	1.0	Examine and confirm with Celsius team the updated coin prices and eligible balances for the Withhold Ad-hoc Group.
San Luis, Ana	4/24/2023	2.8	Examine and QC preliminary calculations of eligible balances for users in the Withhold Ad-hoc Group, including balances eligible for withdrawal and balances to be moved to Earn per the order.
San Luis, Ana	4/24/2023	1.8	Examine and verify identification of user accounts for the 13 users in the Withhold Ad-hoc Group based on user name and petition balance matching.
San Luis, Ana	4/24/2023	1.7	Further analyze and investigate with Celsius customer support additional inquiries for 1099 / tax forms for custody accounts.
Tilsner, Jeremy	4/24/2023	1.7	Perform quality control checks on analysis of Withhold user balances and eligibility performed by CEL compliance.
Tilsner, Jeremy	4/24/2023	2.1	Analyze coin prices used in Withhold settlement motion to determine source and time pulled.
Tilsner, Jeremy	4/24/2023	2.8	Check findings of investigation into most recent set of Custody user inquiries.
Wang, Gege	4/24/2023	2.8	Query Snowflake databases re transaction history for the withhold ad hoc group users and corresponding balances eligible for withdrawal, vs., to be moved to Earn.
Wang, Gege	4/24/2023	2.6	Identification of user accounts for the 13 users in the withhold ad hoc group based on user name matching and petition balance matching.

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Professional	Date	Hours	Activity
Wang, Gege	4/24/2023	2.9	Quality assurance of customer segmentation dashboards with live updated data pulls/balances and corresponding latest coin prices.
Wang, Gege	4/24/2023	2.8	Calculations of eligible withdrawal balances for the 13 users in the withhold ad hoc group.
San Luis, Ana	4/25/2023	1.8	Examine and QC additional updates to customer segmentation dashboards incorporating live data pulls and coin price refreshes.
San Luis, Ana	4/25/2023	2.7	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #31.
Tilsner, Jeremy	4/25/2023	1.0	Review materials provided by provided Celsius user with respect to his recent question to counsel.
Tilsner, Jeremy	4/25/2023	1.1	Analyze volume of transfers into Withhold accounts in the period leading up to filing to identify potentially misapplied amounts.
Tilsner, Jeremy	4/25/2023	1.2	Analyze balances of members of Withhold Ad Hoc group and determine used value at petition.
Wang, Gege	4/25/2023	2.9	Query balance entries re compiling the full list of internal account transfers for which the originating accounts are either Earn or Custody, and the destination accounts are Withhold per Celsius request.
Wang, Gege	4/25/2023	2.8	Create summary tables of daily transfer volume - # of internal account transfers into Withhold accounts, # of users, and the corresponding USD amounts (with coins priced as of the transaction and as of the Petition).
Wang, Gege	4/25/2023	2.8	Preparation of incremental eligible withdrawal coin amounts for engineering team's backend implementation.
San Luis, Ana	4/26/2023	1.9	Examine and prepare daily transfer volume summaries for internal account transfers into Withhold, including user counts and corresponding USD amounts.
San Luis, Ana	4/26/2023	1.9	Examine and investigate internal account transfers originating from either Earn or Custody and moving to Withhold per Celsius request.
Tilsner, Jeremy	4/26/2023	1.3	Review update analysis of potentially fraudulent accounts for potential claims objections.
Tilsner, Jeremy	4/26/2023	2.0	Validate available withdrawal balances calculated by Company for Withhold ad hoc users, per settlement.
Tilsner, Jeremy	4/26/2023	2.1	Perform analysis to identify additional custody users requiring KYC based on changes to coin prices and gas fees.
Wang, Gege	4/26/2023	2.3	Query user account activities and transaction history regarding custody withdrawal user inquiries.
Wang, Gege	4/26/2023	2.9	Preparation of eligible withdrawal schedule for the Withhold ad hoc users - eligible withdrawal balance by user by coin, and the remaining balances to be moved to Earn.
Wang, Gege	4/26/2023	2.9	Identification of the additional eligible Custody users that need to reset KYC for custody withdrawal based on estimated transaction fee incorporation.
Wang, Gege	4/26/2023	2.6	Identification of additional Custody account holders for KYC based upon updated in-kind fee schedule.

Exhibit D

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Professional	Date	Hours	Activity
San Luis, Ana	4/27/2023	2.6	Examine Custody settlement opt-ins from Stretto and confirm additional Custody users requiring KYC reset for Custody settlement cohort, incorporating estimated transaction fees on user balances.
San Luis, Ana	4/27/2023	2.3	Examine and prepare summary of potential list of corresponding withdrawals subsequently made after internal account transfers into Withhold.
Tilsner, Jeremy	4/27/2023	2.2	QC updated schedules of Withdrawal eligibility for custody settlement (incl. remaining 6% for phase 1).
Tilsner, Jeremy	4/27/2023	1.2	Investigate issue causing mismatch in new users for KYC when comparing A&M analysis to Celsius internal.
Tilsner, Jeremy	4/27/2023	1.1	Develop preliminary plan and cost estimate for setup and management of coin distributions in "self-administered" scenario.
Wang, Gege	4/27/2023	2.8	Query Snowflake transactional level details regarding user activities after internal account transfers made into Withhold accounts.
Wang, Gege	4/27/2023	2.4	Transaction tracing per Celsius' request - Identify whether each user had one subsequent withdrawal of the exact same amount for the same coin after each internal account transfer into Withhold.
Wang, Gege	4/27/2023	2.9	Transaction tracing per Celsius' request - Identify whether each user had any subsequent withdrawal of any amount for the same coin after each internal account transfer into Withhold.
San Luis, Ana	4/28/2023	1.9	Further analyze and investigate transaction history for additional Custody withdrawal user inquiries and follow-ups for batch #31, including inquiries related to Custody settlement.
San Luis, Ana	4/28/2023	2.7	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #32, including loan collateral inquiries and requests for detailed transaction history.
San Luis, Ana	4/28/2023	2.3	Examine and QC preliminary eligible withdrawal schedule for users in the Withhold Ad-hoc Group, including balances eligible for withdrawal and balances to be moved to Earn per the order.
Tilsner, Jeremy	4/28/2023	2.5	Research eligibility, transactional activity, and balances for Celsius customer inquiry to Counsel.
Tilsner, Jeremy	4/28/2023	1.7	Review and assess various distribution plans proposed by bidders and internal team.
Tilsner, Jeremy	4/28/2023	2.7	Generate summary statistics on expected coins distributed through Custody settlement and total remaining amounts post-withdrawal.
San Luis, Ana	4/30/2023	1.6	Further analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries and follow-ups for batch #32.
San Luis, Ana	4/30/2023	1.2	Analyze and investigate potential fraudulent activity associated with suspended user accounts, including promo/reward abuse and shared devices.
Subtotal		398.0	

DUE DILIGENCE

Professional	Date	Hours	Activity
Brantley, Chase	4/3/2023	1.7	Analyze and prepare responses to new bidder mining diligence requests.

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DUE DILIGENCE

Professional	Date	Hours	Activity
Ciriello, Andrew	4/3/2023	0.2	Correspond with A&M team regarding bidder diligence requests related to Mining.
Brantley, Chase	4/4/2023	0.8	Analyze the most recent fixed asset recon file in response to certain bidder diligence questions.
Brantley, Chase	4/4/2023	0.6	Review and provide comments on revised question to list to GXD.
Brantley, Chase	4/4/2023	0.4	Correspond with team re: adjustments to most recent fixed asset recon in response to bidder diligence questions.
Brantley, Chase	4/5/2023	0.4	Review and respond to MIII mining data request of proprietary site energy costs.
Ciriello, Andrew	4/5/2023	0.3	Correspond with Celsius finance team regarding outstanding diligence requests from UCC.
Ciriello, Andrew	4/6/2023	0.2	Correspond with Celsius data team and K&E regarding the status of UCC diligence requests related to intercompany claims.
Colangelo, Samuel	4/6/2023	0.2	Call with K&E and Celsius teams to review UCC diligence requests.
Campagna, Robert	4/7/2023	0.6	Respond to diligence requests of bidders in sale / sponsor process.
Bixler, Holden	4/12/2023	0.6	Correspond with A&M team re: UCC coin inquiry response.
Ciriello, Andrew	4/12/2023	0.5	Call with S. Colangelo (A&M), K&E, and Celsius to discuss open UCC diligence items.
Ciriello, Andrew	4/12/2023	0.3	Correspond with A&M and M3 teams regarding UCC diligence requests related to verification of on-chain transaction activity.
Colangelo, Samuel	4/12/2023	0.5	Call with A. Ciriello (A&M), K&E, and Celsius to discuss open UCC diligence items.
Kinealy, Paul	4/12/2023	0.7	Analyze datasets related to UCC requests and instruct team re: same.
Lucas, Emmet	4/12/2023	0.6	Prepare updated capex summary schedule including actuals, forecast amounts per request of G. Preiser (HL).
Lucas, Emmet	4/12/2023	0.4	Prepare cash forecasts, liquidity bridge for prior two forecasts per request of G. Preiser (HL).
Brantley, Chase	4/13/2023	0.4	Call with S. Schreiber (A&M) and potential bidder to discuss Celsius org chart.
Colangelo, Samuel	4/13/2023	1.3	Call with K&E, Centerview, potential bidder and advisors to discuss potential bid framework.
Schreiber, Sam	4/13/2023	0.4	Call with C. Brantley (A&M) and potential bidder to discuss Celsius org chart.
Colangelo, Samuel	4/14/2023	0.3	Review and upload files responsive to UCC diligence requests.
Ciriello, Andrew	4/15/2023	1.0	Call with prospective buyer, K&E, CVP and S. Colangelo (A&M) to discuss bidding process, coin report and other diligence requests.
Colangelo, Samuel	4/15/2023	1.0	Call with prospective buyer, K&E, CVP and A. Ciriello (A&M) to discuss bidding process, coin report and other diligence requests.

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DUE DILIGENCE

Professional	Date	Hours	Activity
Ciriello, Andrew	4/16/2023	0.4	Prepare coin report files for prospective buyer and distribute.
Bixler, Holden	4/17/2023	0.6	Review bid diligence inquiry and correspond with A&M team re: data re: same.
Kinealy, Paul	4/17/2023	1.1	Analyze supplemental data related to postpetition deposits.
Kinealy, Paul	4/17/2023	0.8	Analyze data responsive to bidder request and instruct team re: same.
Schreiber, Sam	4/17/2023	1.5	Review draft customer categorization data prepared in response to bidder diligence request.
Kinealy, Paul	4/18/2023	0.4	Research UCC inquiry re: internal transactional data and instruct team re: same.
Schreiber, Sam	4/18/2023	1.0	Analyze responses from potential bidder to diligence questions.
Schreiber, Sam	4/18/2023	0.8	Prepare diligence questions for potential bidder related to their bid.
Ciriello, Andrew	4/19/2023	0.3	Call with L. Workman (CEL) to discuss SOFA data and Fireblocks reports provided in diligence process.
Ciriello, Andrew	4/19/2023	0.3	Call with L. Workman, J. Lambros, J. Golding (CEL), G. Brier, S. Briefel (K&E) and S. Colangelo (A&M) to discuss open UCC diligence requests.
Colangelo, Samuel	4/19/2023	0.3	Call with L. Workman, J. Lambros, J. Golding (CEL), G. Brier, S. Briefel (K&E) and A. Ciriello (A&M) to discuss open UCC diligence requests.
Schreiber, Sam	4/23/2023	0.9	Call with K&E, CVP, Special Committee, and prospective bidder to discuss their bid.
Ciriello, Andrew	4/25/2023	0.7	Prepare employer entity data for select employees requested by UCC advisors.
Ciriello, Andrew	4/26/2023	0.1	Call with S. Colangelo (A&M), K&E, and Celsius to discuss open diligence items and next steps.
Colangelo, Samuel	4/26/2023	0.1	Call with A. Ciriello (A&M), K&E, and Celsius to discuss open diligence items and next steps.
Kinealy, Paul	4/27/2023	0.3	Research creditor inquiry from Stretto and advise re: same.
Schreiber, Sam	4/29/2023	0.4	Respond to diligence requests related to the asset valuation report.

Subtotal 23.4

FEE APP

Professional	Date	Hours	Activity
Ciriello, Andrew	4/2/2023	0.4	Review A&M February fee statement for accuracy and conformity to fee examiner requirements.
Campagna, Robert	4/3/2023	0.4	Final review of monthly fee statement for February prior to filing.

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FEE APP

Professional	Date	Hours	Activity
Rivera-Rozo, Camila	4/4/2023	1.3	Collected time detail and began scrubbing entries.
Calvert, Sam	4/5/2023	1.4	Preparation of summary schedules and further revisions to the second interim fee application according to local guidelines.
Calvert, Sam	4/5/2023	2.1	Assistance in preparations for second interim fee application.
Rivera-Rozo, Camila	4/5/2023	2.7	Prepared draft for Fee App # 8 (March 2023).
Calvert, Sam	4/6/2023	2.2	Correspondence re: first interim fee application and revisions thereto.
Rivera-Rozo, Camila	4/6/2023	2.4	Finalized Fee App Fee App # 8 (March 2023).
Campagna, Robert	4/10/2023	0.4	Review and edit initial draft of second interim fee application.
Schreiber, Sam	4/10/2023	0.5	Provide comments on draft of second interim fee application.
Calvert, Sam	4/11/2023	2.1	Revisions to second interim fee application following receipt of internal comments.
Rivera-Rozo, Camila	4/11/2023	1.2	Prepared draft Interim Fee App 2 (November 2022- January 2023).
Schreiber, Sam	4/11/2023	0.6	Conduct final review of interim fee application.
Rivera-Rozo, Camila	4/12/2023	1.3	Made initial revisions to Interim Fee App 2 (November 2022- January 2023).
Rivera-Rozo, Camila	4/13/2023	0.5	Finalized Interim Fee App 2 (November 2022- January 2023).
Schreiber, Sam	4/14/2023	0.6	Review final draft of fee application prior to filing.
Calvert, Sam	4/18/2023	1.1	Preparation of fee examiner data for the second interim fee application period.
Lucas, Emmet	4/25/2023	0.4	Updates to A&M holdback invoice per adjusted assumptions and comments from R. Campagna, S. Schreiber (both A&M).
Subtotal		21.6	

MEETINGS

Professional	Date	Hours	Activity
Brantley, Chase	4/3/2023	0.7	Call with Special Committee, K&E, Centerview and R. Campagna, S. Schreiber, C. Brantley, A. Ciriello, C. Dailey (A&M) to discuss plan of reorganization, legal updates, mining and intercompany.
Campagna, Robert	4/3/2023	0.7	Call with Special Committee, K&E, Centerview and R. Campagna, S. Schreiber, C. Brantley, A. Ciriello, C. Dailey (A&M) to discuss plan of reorganization, legal updates, mining and intercompany.
Ciriello, Andrew	4/3/2023	0.7	Call with Special Committee, K&E, Centerview and R. Campagna, S. Schreiber, C. Brantley, A. Ciriello, C. Dailey (A&M) to discuss plan of reorganization, legal updates, mining and intercompany.

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Professional	Date	Hours	Activity
Dailey, Chuck	4/3/2023	0.4	Partial participation in call with Special Committee, K&E, Centerview and R. Campagna, S. Schreiber, C. Brantley, A. Ciriello, C. Dailey (A&M) to discuss plan of reorganization, legal updates, mining and intercompany.
San Luis, Ana	4/3/2023	0.8	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding fraudulent accounts, custody user inquiries, schedule F updates, and other case updates.
Schreiber, Sam	4/3/2023	0.7	Call with Special Committee, K&E, Centerview and R. Campagna, S. Schreiber, C. Brantley, A. Ciriello, C. Dailey (A&M) to discuss plan of reorganization, legal updates, mining and intercompany.
Tilsner, Jeremy	4/3/2023	0.8	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding fraudulent accounts, custody user inquiries, schedule F updates, and other case updates.
Wang, Gege	4/3/2023	0.8	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding fraudulent accounts, custody user inquiries, schedule F updates, and other case updates.
Allison, Roger	4/4/2023	0.7	Call with E. Lucas, J. Pogorzelski, A. Ciriello, J. Tilsner, S. Colangelo, C. Dailey, S. Schreiber, S. Calvert, R. Campagna, R. Allison, H. Bixler, C. Brantley, B. Wadzita, J. Westner, P. Kinealy (A&M) re: POR, wind down, BIT, interco, claims.
Bixler, Holden	4/4/2023	0.7	Call with E. Lucas, J. Pogorzelski, A. Ciriello, J. Tilsner, S. Colangelo, C. Dailey, S. Schreiber, S. Calvert, R. Campagna, R. Allison, H. Bixler, C. Brantley, B. Wadzita, J. Westner, P. Kinealy (A&M) re: POR, wind down, BIT, interco, claims.
Brantley, Chase	4/4/2023	0.7	Call with E. Lucas, J. Pogorzelski, A. Ciriello, J. Tilsner, S. Colangelo, C. Dailey, S. Schreiber, S. Calvert, R. Campagna, R. Allison, H. Bixler, C. Brantley, B. Wadzita, J. Westner, P. Kinealy (A&M) re: POR, wind down, BIT, interco, claims.
Calvert, Sam	4/4/2023	0.7	Call with E. Lucas, J. Pogorzelski, A. Ciriello, J. Tilsner, S. Colangelo, C. Dailey, S. Schreiber, S. Calvert, R. Campagna, R. Allison, H. Bixler, C. Brantley, B. Wadzita, J. Westner, P. Kinealy (A&M) re: POR, wind down, BIT, interco, claims.
Campagna, Robert	4/4/2023	0.7	Call with E. Lucas, J. Pogorzelski, A. Ciriello, J. Tilsner, S. Colangelo, C. Dailey, S. Schreiber, S. Calvert, R. Campagna, R. Allison, H. Bixler, C. Brantley, B. Wadzita, J. Westner, P. Kinealy (A&M) re: POR, wind down, BIT, interco, claims.
Ciriello, Andrew	4/4/2023	0.7	Call with E. Lucas, J. Pogorzelski, A. Ciriello, J. Tilsner, S. Colangelo, C. Dailey, S. Schreiber, S. Calvert, R. Campagna, R. Allison, H. Bixler, C. Brantley, B. Wadzita, J. Westner, P. Kinealy (A&M) re: POR, wind down, BIT, interco, claims.
Colangelo, Samuel	4/4/2023	0.7	Call with E. Lucas, J. Pogorzelski, A. Ciriello, J. Tilsner, S. Colangelo, C. Dailey, S. Schreiber, S. Calvert, R. Campagna, R. Allison, H. Bixler, C. Brantley, B. Wadzita, J. Westner, P. Kinealy (A&M) re: POR, wind down, BIT, interco, claims.
Dailey, Chuck	4/4/2023	0.7	Call with E. Lucas, J. Pogorzelski, A. Ciriello, J. Tilsner, S. Colangelo, C. Dailey, S. Schreiber, S. Calvert, R. Campagna, R. Allison, H. Bixler, C. Brantley, B. Wadzita, J. Westner, P. Kinealy (A&M) re: POR, wind down, BIT, interco, claims.
Kinealy, Paul	4/4/2023	0.7	Call with E. Lucas, J. Pogorzelski, A. Ciriello, J. Tilsner, S. Colangelo, C. Dailey, S. Schreiber, S. Calvert, R. Campagna, R. Allison, H. Bixler, C. Brantley, B. Wadzita, J. Westner, P. Kinealy (A&M) re: POR, wind down, BIT, interco, claims.

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Professional	Date	Hours	Activity
Lucas, Emmet	4/4/2023	0.7	Call with E. Lucas, J. Pogorzelski, A. Ciriello, J. Tilsner, S. Colangelo, C. Dailey, S. Schreiber, S. Calvert, R. Campagna, R. Allison, H. Bixler, C. Brantley, B. Wadzita, J. Westner, P. Kinealy (A&M) re: POR, wind down, BIT, interco, claims.
Pogorzelski, Jon	4/4/2023	0.7	Call with E. Lucas, J. Pogorzelski, A. Ciriello, J. Tilsner, S. Colangelo, C. Dailey, S. Schreiber, S. Calvert, R. Campagna, R. Allison, H. Bixler, C. Brantley, B. Wadzita, J. Westner, P. Kinealy (A&M) re: POR, wind down, BIT, interco, claims.
San Luis, Ana	4/4/2023	0.8	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call re schedule F reconciliation and fraudulent account updates.
San Luis, Ana	4/4/2023	0.7	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius Compliance team regarding suspended accounts.
San Luis, Ana	4/4/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call re loan collateral mismatch analysis updates.
Schreiber, Sam	4/4/2023	0.7	Call with E. Lucas, J. Pogorzelski, A. Ciriello, J. Tilsner, S. Colangelo, C. Dailey, S. Schreiber, S. Calvert, R. Campagna, R. Allison, H. Bixler, C. Brantley, B. Wadzita, J. Westner, P. Kinealy (A&M) re: POR, wind down, BIT, interco, claims.
Tilsner, Jeremy	4/4/2023	0.7	Call with E. Lucas, J. Pogorzelski, A. Ciriello, J. Tilsner, S. Colangelo, C. Dailey, S. Schreiber, S. Calvert, R. Campagna, R. Allison, H. Bixler, C. Brantley, B. Wadzita, J. Westner, P. Kinealy (A&M) re: POR, wind down, BIT, interco, claims.
Tilsner, Jeremy	4/4/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call re loan collateral mismatch analysis updates.
Tilsner, Jeremy	4/4/2023	0.8	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call re schedule F reconciliation and fraudulent account updates.
Wadzita, Brent	4/4/2023	0.7	Call with E. Lucas, J. Pogorzelski, A. Ciriello, J. Tilsner, S. Colangelo, C. Dailey, S. Schreiber, S. Calvert, R. Campagna, R. Allison, H. Bixler, C. Brantley, B. Wadzita, J. Westner, P. Kinealy (A&M) re: POR, wind down, BIT, interco, claims.
Wang, Gege	4/4/2023	0.7	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius Compliance team regarding suspended accounts.
Wang, Gege	4/4/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call re loan collateral mismatch analysis updates.
Wang, Gege	4/4/2023	0.8	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call re schedule F reconciliation and fraudulent account updates.
Westner, Jack	4/4/2023	0.7	Call with E. Lucas, J. Pogorzelski, A. Ciriello, J. Tilsner, S. Colangelo, C. Dailey, S. Schreiber, S. Calvert, R. Campagna, R. Allison, H. Bixler, C. Brantley, B. Wadzita, J. Westner, P. Kinealy (A&M) re: POR, wind down, BIT, interco, claims.
Brantley, Chase	4/5/2023	0.8	Call with R. Campagna and S. Schreiber (A&M), K&E, Centerview, and Special Committee to discuss case updates, open issues, and next steps.
Brantley, Chase	4/5/2023	0.4	Call with R. Campagna and S. Schreiber (A&M), K&E, Centerview, Celsius, and Special Committee to discuss status of mining operations.
Brantley, Chase	4/5/2023	0.7	Participate in call with R. Campagna, S. Schreiber, and C. Dailey (all A&M) to debrief Plan and disclosure statement status and discuss wind down operations and execution risk.

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MEETINGS

Professional	Date	Hours	Activity
Brantley, Chase	4/5/2023	0.7	Participate in call with R. Campagna, S. Schreiber, and C. Dailey (all A&M) to discuss wind down execution, mining forecast model and disclosure statement exhibits.
Campagna, Robert	4/5/2023	0.7	Internal catch-up call with S. Schreiber, C. Brantley and C. Dailey (all A&M) to debrief Plan and disclosure statement status and discuss wind down operations and execution risk.
Campagna, Robert	4/5/2023	0.4	Call with S. Schreiber and C. Brantley (A&M), K&E, Centerview, Celsius, and Special Committee to discuss status of mining operations.
Campagna, Robert	4/5/2023	0.8	Call with S. Schreiber and C. Brantley (A&M), K&E, Centerview, and Special Committee to discuss case updates, open issues, and next steps.
Campagna, Robert	4/5/2023	0.7	Internal catch-up call with S. Schreiber, C. Brantley and C. Dailey (all A&M) to discuss wind down execution, mining forecast model and disclosure statement exhibits.
Dailey, Chuck	4/5/2023	0.7	Internal catch-up call with R. Campagna, S. Schreiber, C. Brantley and C. Dailey (all A&M) to debrief Plan and disclosure statement status and discuss wind down operations and execution risk.
Dailey, Chuck	4/5/2023	0.3	Compile and review execution risk items list.
Dailey, Chuck	4/5/2023	0.3	Correspondence with K&E team re: 40 act considerations.
Dailey, Chuck	4/5/2023	0.7	Internal catch-up call with R. Campagna, S. Schreiber, C. Brantley and C. Dailey (all A&M) to discuss wind down execution, mining forecast model and disclosure statement exhibits.
San Luis, Ana	4/5/2023	0.7	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius team regarding loan collateral mismatch analysis and promo rewards analysis.
San Luis, Ana	4/5/2023	0.6	A. San Luis (A&M) and G. Wang (A&M) participate in call regarding custody withdrawal statistics.
San Luis, Ana	4/5/2023	0.6	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius data team regarding loan collateral returns.
Schreiber, Sam	4/5/2023	0.7	Internal catch-up call with R. Campagna, C. Brantley and C. Dailey (all A&M) to debrief Plan and disclosure statement status and discuss wind down operations and execution risk.
Schreiber, Sam	4/5/2023	0.7	Internal catch-up call with R. Campagna, C. Brantley and C. Dailey (all A&M) to discuss wind down execution, mining forecast model and disclosure statement exhibits.
Schreiber, Sam	4/5/2023	0.8	Call with R. Campagna and C. Brantley (A&M), K&E, Centerview, and Special Committee to discuss case updates, open issues, and next steps.
Schreiber, Sam	4/5/2023	0.4	Call with R. Campagna and C. Brantley (A&M), K&E, Centerview, Celsius, and Special Committee to discuss status of mining operations.
Tilsner, Jeremy	4/5/2023	0.7	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius team regarding loan collateral mismatch analysis and promo rewards analysis.
Wang, Gege	4/5/2023	0.6	A. San Luis (A&M) and G. Wang (A&M) participate in call regarding custody withdrawal statistics.

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MEETINGS

Professional	Date	Hours	Activity
Wang, Gege	4/5/2023	0.7	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius team regarding loan collateral mismatch analysis and promo rewards analysis.
Wang, Gege	4/5/2023	0.6	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius data team regarding loan collateral returns.
Allison, Roger	4/6/2023	0.3	Call with R. Campagna, S. Schreiber, H. Bixler, P. Kinealy, E. Lucas, C. Dailey, B. Wadzita, R. Allison, S. Calvert, J. Westner, J. Tilsner, and J. Pogorzelski (all A&M) re: updates on DS, other bids and general case updates.
Bixler, Holden	4/6/2023	0.3	Call with R. Campagna, S. Schreiber, H. Bixler, P. Kinealy, E. Lucas, C. Dailey, B. Wadzita, R. Allison, S. Calvert, J. Westner, J. Tilsner, and J. Pogorzelski (all A&M) re: updates on DS, other bids and general case updates.
Brantley, Chase	4/6/2023	1.0	Call with UCC and Debtor advisors, including R. Campagna and S. Schreiber (A&M) to discuss status of disclosure statement.
Calvert, Sam	4/6/2023	0.3	Call with R. Campagna, S. Schreiber, H. Bixler, P. Kinealy, E. Lucas, C. Dailey, B. Wadzita, R. Allison, S. Calvert, J. Westner, J. Tilsner, and J. Pogorzelski (all A&M) re: updates on DS, other bids and general case updates.
Campagna, Robert	4/6/2023	0.3	Call with R. Campagna, S. Schreiber, H. Bixler, P. Kinealy, E. Lucas, C. Dailey, B. Wadzita, R. Allison, S. Calvert, J. Westner, J. Tilsner, and J. Pogorzelski (all A&M) re: updates on DS, other bids and general case updates.
Campagna, Robert	4/6/2023	1.0	Call with UCC and Debtor advisors, including S. Schreiber and C. Brantley (A&M) to discuss status of disclosure statement.
Dailey, Chuck	4/6/2023	0.3	Call with R. Campagna, S. Schreiber, H. Bixler, P. Kinealy, E. Lucas, C. Dailey, B. Wadzita, R. Allison, S. Calvert, J. Westner, J. Tilsner, and J. Pogorzelski (all A&M) re: updates on DS, other bids and general case updates.
Kinealy, Paul	4/6/2023	0.9	Call with UCC and Debtor advisors to discuss status of disclosure statement.
Kinealy, Paul	4/6/2023	0.3	Call with R. Campagna, S. Schreiber, H. Bixler, P. Kinealy, E. Lucas, C. Dailey, B. Wadzita, R. Allison, S. Calvert, J. Westner, J. Tilsner, and J. Pogorzelski (all A&M) re: updates on DS, other bids and general case updates.
Lucas, Emmet	4/6/2023	0.3	Call with R. Campagna, S. Schreiber, H. Bixler, P. Kinealy, E. Lucas, C. Dailey, B. Wadzita, R. Allison, S. Calvert, J. Westner, J. Tilsner, and J. Pogorzelski (all A&M) re: updates on DS, other bids and general case updates.
Pogorzelski, Jon	4/6/2023	0.3	Call with R. Campagna, S. Schreiber, H. Bixler, P. Kinealy, E. Lucas, C. Dailey, B. Wadzita, R. Allison, S. Calvert, J. Westner, J. Tilsner, and J. Pogorzelski (all A&M) re: updates on DS, other bids and general case updates.
Schreiber, Sam	4/6/2023	1.0	Call with UCC and Debtor advisors, including R. Campagna and C. Brantley (A&M) to discuss status of disclosure statement.
Schreiber, Sam	4/6/2023	0.3	Call with R. Campagna, S. Schreiber, H. Bixler, P. Kinealy, E. Lucas, C. Dailey, B. Wadzita, R. Allison, S. Calvert, J. Westner, J. Tilsner, and J. Pogorzelski (all A&M) re: updates on DS, other bids and general case updates.

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Professional	Date	Hours	Activity
Schreiber, Sam	4/6/2023	0.6	Participate in call with K&E, W&C, M3 to discuss status of recovery calculations for disclosure statement.
Tilsner, Jeremy	4/6/2023	0.3	Call with R. Campagna, S. Schreiber, H. Bixler, P. Kinealy, E. Lucas, C. Dailey, B. Wadzita, R. Allison, S. Calvert, J. Westner, J. Tilsner, and J. Pogorzelski (all A&M) re: updates on DS, other bids and general case updates.
Wadzita, Brent	4/6/2023	0.3	Call with R. Campagna, S. Schreiber, H. Bixler, P. Kinealy, E. Lucas, C. Dailey, B. Wadzita, R. Allison, S. Calvert, J. Westner, J. Tilsner, and J. Pogorzelski (all A&M) re: updates on DS, other bids and general case updates.
Westner, Jack	4/6/2023	0.3	Call with R. Campagna, S. Schreiber, H. Bixler, P. Kinealy, E. Lucas, C. Dailey, B. Wadzita, R. Allison, S. Calvert, J. Westner, J. Tilsner, and J. Pogorzelski (all A&M) re: updates on DS, other bids and general case updates.
Brantley, Chase	4/7/2023	0.2	Call with R. Campagna and S. Schreiber (A&M) to discuss workplan for the day.
Brantley, Chase	4/7/2023	0.9	Call with Special Committee, K&E, Centerview, R. Campagna and S. Schreiber (A&M) to discuss status of bidders, disclosure statement, and next steps.
Campagna, Robert	4/7/2023	0.9	Call with Special Committee, K&E, Centerview, S. Schreiber and C. Brantley (A&M) to discuss status of bidders, disclosure statement, and next steps.
Campagna, Robert	4/7/2023	0.2	Call with S. Schreiber and C. Brantley (A&M) to discuss workplan for the day.
Schreiber, Sam	4/7/2023	0.9	Call with Special Committee, K&E, Centerview, R. Campagna and C. Brantley (A&M) to discuss status of bidders, disclosure statement, and next steps.
Schreiber, Sam	4/7/2023	0.2	Call with R. Campagna and C. Brantley (A&M) to discuss workplan for the day.
Brantley, Chase	4/10/2023	1.0	Call with Special Committee, K&E, Centerview and S. Schreiber, A. Ciriello (A&M) to discuss plan of reorganization, convenience class distributions, wind down analysis and general case updates.
Ciriello, Andrew	4/10/2023	1.0	Call with Special Committee, K&E, Centerview and S. Schreiber, C. Brantley (A&M) to discuss plan of reorganization, convenience class distributions, wind down analysis and general case updates.
San Luis, Ana	4/10/2023	1.3	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding schedule F reconciliation, fraudulent accounts, loan collateral analysis, and other case updates.
Schreiber, Sam	4/10/2023	1.0	Call with Special Committee, K&E, Centerview and C. Brantley and A. Ciriello (A&M) to discuss plan of reorganization, convenience class distributions, wind down analysis and general case updates.
Tilsner, Jeremy	4/10/2023	1.3	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding schedule F reconciliation, fraudulent accounts, loan collateral analysis, and other case updates.
Wang, Gege	4/10/2023	1.3	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding schedule F reconciliation, fraudulent accounts, loan collateral analysis, and other case updates.

Exhibit D

***Celsius Network, LLC, et al.,
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MEETINGS

Professional	Date	Hours	Activity
Allison, Roger	4/11/2023	0.5	Call with S. Calvert, S. Schreiber, H. Bixler, P. Kinealy, C. Brantley, J. Tilsner, E. Lucas, C. Dailey, B. Wadzita, R. Allison, S. Colangelo, J. Pogorzelski and J. Westner (all A&M) re: updates on DS timing, interco and other case updates.
Bixler, Holden	4/11/2023	0.5	Call with S. Calvert, S. Schreiber, H. Bixler, P. Kinealy, C. Brantley, J. Tilsner, E. Lucas, C. Dailey, B. Wadzita, R. Allison, S. Colangelo, J. Pogorzelski and J. Westner (all A&M) re: updates on DS timing, interco and other case updates.
Brantley, Chase	4/11/2023	0.5	Call with S. Calvert, S. Schreiber, H. Bixler, P. Kinealy, C. Brantley, J. Tilsner, E. Lucas, C. Dailey, B. Wadzita, R. Allison, S. Colangelo, J. Pogorzelski and J. Westner (all A&M) re: updates on DS timing, interco and other case updates.
Calvert, Sam	4/11/2023	0.5	Call with S. Calvert, S. Schreiber, H. Bixler, P. Kinealy, C. Brantley, J. Tilsner, E. Lucas, C. Dailey, B. Wadzita, R. Allison, S. Colangelo, J. Pogorzelski and J. Westner (all A&M) re: updates on DS timing, interco and other case updates.
Colangelo, Samuel	4/11/2023	0.5	Call with S. Calvert, S. Schreiber, H. Bixler, P. Kinealy, C. Brantley, J. Tilsner, E. Lucas, C. Dailey, B. Wadzita, R. Allison, S. Colangelo, J. Pogorzelski and J. Westner (all A&M) re: updates on DS timing, interco and other case updates.
Dailey, Chuck	4/11/2023	0.5	Call with S. Calvert, S. Schreiber, H. Bixler, P. Kinealy, C. Brantley, J. Tilsner, E. Lucas, C. Dailey, B. Wadzita, R. Allison, S. Colangelo, J. Pogorzelski and J. Westner (all A&M) re: updates on DS timing, interco and other case updates.
Kinealy, Paul	4/11/2023	0.5	Call with S. Calvert, S. Schreiber, H. Bixler, P. Kinealy, C. Brantley, J. Tilsner, E. Lucas, C. Dailey, B. Wadzita, R. Allison, S. Colangelo, J. Pogorzelski and J. Westner (all A&M) re: updates on DS timing, interco and other case updates.
Lucas, Emmet	4/11/2023	0.5	Call with S. Calvert, S. Schreiber, H. Bixler, P. Kinealy, C. Brantley, J. Tilsner, E. Lucas, C. Dailey, B. Wadzita, R. Allison, S. Colangelo, J. Pogorzelski and J. Westner (all A&M) re: updates on DS timing, interco and other case updates.
Pogorzelski, Jon	4/11/2023	0.5	Call with S. Calvert, S. Schreiber, H. Bixler, P. Kinealy, C. Brantley, J. Tilsner, E. Lucas, C. Dailey, B. Wadzita, R. Allison, S. Colangelo, J. Pogorzelski and J. Westner (all A&M) re: updates on DS timing, interco and other case updates.
San Luis, Ana	4/11/2023	0.7	A. San Luis (A&M) and G. Wang (A&M) participate in call regarding post-petition activities preliminary summary.
San Luis, Ana	4/11/2023	0.6	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius data team regarding loan collateral analysis update and preliminary findings.
San Luis, Ana	4/11/2023	0.9	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding coins/customers by jurisdiction, schedule F updates, post-petition analysis, and other case updates.
Schreiber, Sam	4/11/2023	0.5	Call with S. Calvert, S. Schreiber, H. Bixler, P. Kinealy, C. Brantley, J. Tilsner, E. Lucas, C. Dailey, B. Wadzita, R. Allison, S. Colangelo, J. Pogorzelski and J. Westner (all A&M) re: updates on DS timing, interco and other case updates.
Tilsner, Jeremy	4/11/2023	0.5	Call with S. Calvert, S. Schreiber, H. Bixler, P. Kinealy, C. Brantley, J. Tilsner, E. Lucas, C. Dailey, B. Wadzita, R. Allison, S. Colangelo, J. Pogorzelski and J. Westner (all A&M) re: updates on DS timing, interco and other case updates.

Exhibit D

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MEETINGS

Professional	Date	Hours	Activity
Tilsner, Jeremy	4/11/2023	0.9	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding coins/customers by jurisdiction, schedule F updates, post-petition analysis, and other case updates.
Wadzita, Brent	4/11/2023	0.5	Call with S. Calvert, S. Schreiber, H. Bixler, P. Kinealy, C. Brantley, J. Tilsner, E. Lucas, C. Dailey, B. Wadzita, R. Allison, S. Colangelo, J. Pogorzelski and J. Westner (all A&M) re: updates on DS timing, interco and other case updates.
Wang, Gege	4/11/2023	0.7	A. San Luis (A&M) and G. Wang (A&M) participate in call regarding post-petition activities preliminary summary.
Wang, Gege	4/11/2023	0.6	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius data team regarding loan collateral analysis update and preliminary findings.
Wang, Gege	4/11/2023	0.9	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding coins/customers by jurisdiction, schedule F updates, post-petition analysis, and other case updates.
Westner, Jack	4/11/2023	0.5	Call with S. Calvert, S. Schreiber, H. Bixler, P. Kinealy, C. Brantley, J. Tilsner, E. Lucas, C. Dailey, B. Wadzita, R. Allison, S. Colangelo, J. Pogorzelski and J. Westner (all A&M) re: updates on DS timing, interco and other case updates.
Brantley, Chase	4/12/2023	0.4	Call with S. Schreiber (A&M), Special Committee, Celsius, K&E, and Centerview to discuss the status of mining operations.
Brantley, Chase	4/12/2023	1.0	Participate in weekly mining sub-committee call with the UCC and committee co-chairs.
Brantley, Chase	4/12/2023	1.0	Call with S. Schreiber (A&M), Special Committee, Celsius, K&E, and Centerview to discuss case timing, disclosure statement status, bid status, and other issues.
San Luis, Ana	4/12/2023	0.9	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding coins/customers by jurisdiction, schedule F updates, post-petition analysis, and other case updates.
Schreiber, Sam	4/12/2023	0.4	Call with C. Brantley (A&M), Special Committee, Celsius, K&E, and Centerview to discuss the status of mining operations.
Schreiber, Sam	4/12/2023	1.0	Call with C. Brantley (A&M), Special Committee, Celsius, K&E, and Centerview to discuss case timing, disclosure statement status, bid status, and other issues.
Tilsner, Jeremy	4/12/2023	0.9	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding coins/customers by jurisdiction, schedule F updates, post-petition analysis, and other case updates.
Wang, Gege	4/12/2023	0.9	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding coins/customers by jurisdiction, schedule F updates, post-petition analysis, and other case updates.
Allison, Roger	4/13/2023	0.4	Call with R. Campagna, E. Lucas, B. Wadzita, H. Bixler, P. Kinealy, C. Dailey, J. Tilsner, S. Colangelo, S. Schreiber, S. Calvert, J. Westner, A. Ciriello (all A&M) to discuss user balances, retail loans, statements & schedules, intercompany.
Bixler, Holden	4/13/2023	0.4	Call with R. Campagna, E. Lucas, B. Wadzita, P. Kinealy, R. Allison, C. Dailey, J. Tilsner, S. Colangelo, S. Schreiber, S. Calvert, J. Westner, A. Ciriello (all A&M) to discuss user balances, retail loans, statements & schedules, intercompany.

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MEETINGS

Professional	Date	Hours	Activity
Calvert, Sam	4/13/2023	0.4	Call with R. Campagna, E. Lucas, B. Wadzita, H. Bixler, P. Kinealy, R. Allison, C. Dailey, J. Tilsner, S. Colangelo, S. Schreiber, J. Westner, A. Ciriello (all A&M) to discuss user balances, retail loans, statements & schedules, intercompany.
Campagna, Robert	4/13/2023	0.4	Call with E. Lucas, B. Wadzita, H. Bixler, P. Kinealy, R. Allison, C. Dailey, J. Tilsner, S. Colangelo, S. Schreiber, S. Calvert, J. Westner, A. Ciriello (all A&M) to discuss user balances, retail loans, statements & schedules, intercompany.
Ciriello, Andrew	4/13/2023	0.4	Call with R. Campagna, E. Lucas, B. Wadzita, H. Bixler, P. Kinealy, R. Allison, C. Dailey, J. Tilsner, S. Colangelo, S. Schreiber, S. Calvert, J. Westner (all A&M) to discuss user balances, retail loans, statements & schedules, intercompany.
Colangelo, Samuel	4/13/2023	0.4	Call with R. Campagna, E. Lucas, B. Wadzita, H. Bixler, P. Kinealy, R. Allison, C. Dailey, J. Tilsner, S. Schreiber, S. Calvert, J. Westner, A. Ciriello (all A&M) to discuss user balances, retail loans, statements & schedules, intercompany.
Dailey, Chuck	4/13/2023	0.4	Call with R. Campagna, E. Lucas, B. Wadzita, H. Bixler, P. Kinealy, R. Allison, J. Tilsner, S. Colangelo, S. Schreiber, S. Calvert, J. Westner, A. Ciriello (all A&M) to discuss user balances, retail loans, statements & schedules, intercompany.
Kinealy, Paul	4/13/2023	0.4	Call with R. Campagna, E. Lucas, B. Wadzita, H. Bixler, R. Allison, C. Dailey, J. Tilsner, S. Colangelo, S. Schreiber, S. Calvert, J. Westner, A. Ciriello (all A&M) to discuss user balances, retail loans, statements & schedules, intercompany.
Lucas, Emmet	4/13/2023	0.4	Call with R. Campagna, B. Wadzita, H. Bixler, P. Kinealy, R. Allison, C. Dailey, J. Tilsner, S. Colangelo, S. Schreiber, S. Calvert, J. Westner, A. Ciriello (all A&M) to discuss user balances, retail loans, statements & schedules, intercompany.
San Luis, Ana	4/13/2023	0.9	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius and K&E regarding custody withdrawal and custody settlement related questions and clarifications.
Schreiber, Sam	4/13/2023	0.4	Call with R. Campagna, E. Lucas, B. Wadzita, H. Bixler, P. Kinealy, R. Allison, C. Dailey, J. Tilsner, S. Colangelo, S. Calvert, J. Westner, A. Ciriello (all A&M) to discuss user balances, retail loans, statements & schedules, intercompany.
Tilsner, Jeremy	4/13/2023	0.4	Call with R. Campagna, E. Lucas, B. Wadzita, H. Bixler, P. Kinealy, R. Allison, C. Dailey, S. Colangelo, S. Schreiber, S. Calvert, J. Westner, A. Ciriello (all A&M) to discuss user balances, retail loans, statements & schedules, intercompany.
Tilsner, Jeremy	4/13/2023	0.9	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius and K&E regarding custody withdrawal and custody settlement related questions and clarifications.
Wadzita, Brent	4/13/2023	0.4	Call with R. Campagna, E. Lucas, H. Bixler, P. Kinealy, R. Allison, C. Dailey, J. Tilsner, S. Colangelo, S. Schreiber, S. Calvert, J. Westner, A. Ciriello (all A&M) to discuss user balances, retail loans, statements & schedules, intercompany.
Wang, Gege	4/13/2023	0.9	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius and K&E regarding custody withdrawal and custody settlement related questions and clarifications.

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MEETINGS

Professional	Date	Hours	Activity
Westner, Jack	4/13/2023	0.4	Call with R. Campagna, E. Lucas, B. Wadzita, H. Bixler, P. Kinealy, R. Allison, C. Dailey, J. Tilsner, S. Colangelo, S. Schreiber, S. Calvert, A. Ciriello (all A&M) to discuss user balances, retail loans, statements & schedules, intercompany.
Campagna, Robert	4/14/2023	1.0	Call with S. Schreiber (A&M), K&E, Centerview, Special Committee to discuss status of bids, hearing updates, and next steps.
San Luis, Ana	4/14/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding negative coin balances analysis.
Schreiber, Sam	4/14/2023	1.0	Call with R. Campagna (A&M), K&E, Centerview, Special Committee to discuss status of bids, hearing updates, and next steps.
Tilsner, Jeremy	4/14/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding negative coin balances analysis.
Wang, Gege	4/14/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding negative coin balances analysis.
Campagna, Robert	4/17/2023	0.9	Call with S. Schreiber (A&M), K&E, Centerview, Special Committee to discuss plan for omnibus hearing and progressing bids.
San Luis, Ana	4/17/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding project updates.
Schreiber, Sam	4/17/2023	0.9	Call with R. Campagna (A&M), K&E, Centerview, Special Committee to discuss plan for omnibus hearing and progressing bids.
Tilsner, Jeremy	4/17/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding project updates.
Wang, Gege	4/17/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding project updates.
Allison, Roger	4/18/2023	0.5	Call with R. Campagna, E. Lucas, B. Wadzita, H. Bixler, P. Kinealy, R. Allison, C. Dailey, J. Tilsner, S. Colangelo, S. Schreiber, S. Calvert, J. Westner, A. Ciriello, J. Pogorzelski, C. Brantley (all A&M) re: DS, claims, and intercompany.
Bixler, Holden	4/18/2023	0.5	Call with R. Campagna, E. Lucas, B. Wadzita, H. Bixler, P. Kinealy, R. Allison, C. Dailey, J. Tilsner, S. Colangelo, S. Schreiber, S. Calvert, J. Westner, A. Ciriello, J. Pogorzelski, C. Brantley (all A&M) re: DS, claims, and intercompany.
Brantley, Chase	4/18/2023	1.3	Call with UCC and Debtor advisors, including S. Schreiber and A. Ciriello (A&M) to discuss next steps for evaluating bids.
Brantley, Chase	4/18/2023	0.5	Call with R. Campagna, E. Lucas, B. Wadzita, H. Bixler, P. Kinealy, R. Allison, C. Dailey, J. Tilsner, S. Colangelo, S. Schreiber, S. Calvert, J. Westner, A. Ciriello, J. Pogorzelski, C. Brantley (all A&M) re: DS, claims, and intercompany.
Calvert, Sam	4/18/2023	0.5	Call with R. Campagna, E. Lucas, B. Wadzita, H. Bixler, P. Kinealy, R. Allison, C. Dailey, J. Tilsner, S. Colangelo, S. Schreiber, S. Calvert, J. Westner, A. Ciriello, J. Pogorzelski, C. Brantley (all A&M) re: DS, claims, and intercompany.
Campagna, Robert	4/18/2023	0.5	Call with R. Campagna, E. Lucas, B. Wadzita, H. Bixler, P. Kinealy, R. Allison, C. Dailey, J. Tilsner, S. Colangelo, S. Schreiber, S. Calvert, J. Westner, A. Ciriello, J. Pogorzelski, C. Brantley (all A&M) re: DS, claims, and intercompany.

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MEETINGS

Professional	Date	Hours	Activity
Ciriello, Andrew	4/18/2023	0.5	Call with R. Campagna, E. Lucas, B. Wadzita, H. Bixler, P. Kinealy, R. Allison, C. Dailey, J. Tilsner, S. Colangelo, S. Schreiber, S. Calvert, J. Westner, A. Ciriello, J. Pogorzelski, C. Brantley (all A&M) re: DS, claims, and intercompany.
Ciriello, Andrew	4/18/2023	0.5	Partial participation in call with UCC and Debtor advisors, including C. Brantley and A. Ciriello (A&M) to discuss next steps for evaluating bids.
Colangelo, Samuel	4/18/2023	0.5	Call with R. Campagna, E. Lucas, B. Wadzita, H. Bixler, P. Kinealy, R. Allison, C. Dailey, J. Tilsner, S. Colangelo, S. Schreiber, S. Calvert, J. Westner, A. Ciriello, J. Pogorzelski, C. Brantley (all A&M) re: DS, claims, and intercompany.
Dailey, Chuck	4/18/2023	0.5	Call with R. Campagna, E. Lucas, B. Wadzita, H. Bixler, P. Kinealy, R. Allison, C. Dailey, J. Tilsner, S. Colangelo, S. Schreiber, S. Calvert, J. Westner, A. Ciriello, J. Pogorzelski, C. Brantley (all A&M) re: DS, claims, and intercompany.
Kinealy, Paul	4/18/2023	0.5	Call with R. Campagna, E. Lucas, B. Wadzita, H. Bixler, P. Kinealy, R. Allison, C. Dailey, J. Tilsner, S. Colangelo, S. Schreiber, S. Calvert, J. Westner, A. Ciriello, J. Pogorzelski, C. Brantley (all A&M) re: DS, claims, and intercompany.
Lucas, Emmet	4/18/2023	0.5	Call with R. Campagna, E. Lucas, B. Wadzita, H. Bixler, P. Kinealy, R. Allison, C. Dailey, J. Tilsner, S. Colangelo, S. Schreiber, S. Calvert, J. Westner, A. Ciriello, J. Pogorzelski, C. Brantley (all A&M) re: DS, claims, and intercompany.
Pogorzelski, Jon	4/18/2023	0.5	Call with R. Campagna, E. Lucas, B. Wadzita, H. Bixler, P. Kinealy, R. Allison, C. Dailey, J. Tilsner, S. Colangelo, S. Schreiber, S. Calvert, J. Westner, A. Ciriello, J. Pogorzelski, C. Brantley (all A&M) re: DS, claims, and intercompany.
San Luis, Ana	4/18/2023	0.4	A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius data team regarding loan collateral tracing updates.
Schreiber, Sam	4/18/2023	1.3	Call with UCC and Debtor advisors, including C. Brantley and A. Ciriello (A&M) to discuss next steps for evaluating bids.
Schreiber, Sam	4/18/2023	0.5	Call with R. Campagna, E. Lucas, B. Wadzita, H. Bixler, P. Kinealy, R. Allison, C. Dailey, J. Tilsner, S. Colangelo, S. Schreiber, S. Calvert, J. Westner, A. Ciriello, J. Pogorzelski, C. Brantley (all A&M) re: DS, claims, and intercompany.
Tilsner, Jeremy	4/18/2023	0.5	Call with R. Campagna, E. Lucas, B. Wadzita, H. Bixler, P. Kinealy, R. Allison, C. Dailey, J. Tilsner, S. Colangelo, S. Schreiber, S. Calvert, J. Westner, A. Ciriello, J. Pogorzelski, C. Brantley (all A&M) re: DS, claims, and intercompany.
Wadzita, Brent	4/18/2023	0.5	Call with R. Campagna, E. Lucas, B. Wadzita, H. Bixler, P. Kinealy, R. Allison, C. Dailey, J. Tilsner, S. Colangelo, S. Schreiber, S. Calvert, J. Westner, A. Ciriello, J. Pogorzelski, C. Brantley (all A&M) re: DS, claims, and intercompany.
Wang, Gege	4/18/2023	0.4	A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius data team regarding loan collateral tracing updates.
Westner, Jack	4/18/2023	0.5	Call with R. Campagna, E. Lucas, B. Wadzita, H. Bixler, P. Kinealy, R. Allison, C. Dailey, J. Tilsner, S. Colangelo, S. Schreiber, S. Calvert, J. Westner, A. Ciriello, J. Pogorzelski, C. Brantley (all A&M) re: DS, claims, and intercompany.

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MEETINGS

Professional	Date	Hours	Activity
Brantley, Chase	4/19/2023	1.1	Call with W&C, PWP, M3, K&E, CVP and R. Campagna, S. Schreiber, A. Ciriello, C. Brantley (all A&M) to discuss strategy to improve bids received to date.
Brantley, Chase	4/19/2023	1.0	Call with Special Committee, K&E, CVP, and R. Campagna and S. Schreiber (A&M) to discuss bid process and next steps regarding the Plan.
Brantley, Chase	4/19/2023	0.4	Call with Special Committee, K&E, CVP, and R. Campagna and S. Schreiber (A&M) to discuss status of mining operations.
Campagna, Robert	4/19/2023	1.1	Call with W&C, PWP, M3, K&E, CVP and R. Campagna, S. Schreiber, A. Ciriello, C. Brantley (all A&M) to discuss strategy to improve bids received to date.
Campagna, Robert	4/19/2023	1.0	Call with Special Committee, K&E, CVP, and S. Schreiber and C. Brantley (A&M) to discuss bid process and next steps regarding the Plan.
Campagna, Robert	4/19/2023	0.4	Call with Special Committee, K&E, CVP, and S. Schreiber and C. Brantley (A&M) to discuss status of mining operations.
Ciriello, Andrew	4/19/2023	1.1	Call with W&C, PWP, M3, K&E, CVP and R. Campagna, S. Schreiber, A. Ciriello, C. Brantley (all A&M) to discuss strategy to improve bids received to date.
San Luis, Ana	4/19/2023	0.7	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding project updates.
Schreiber, Sam	4/19/2023	1.0	Call with Special Committee, K&E, CVP, and R. Campagna and C. Brantley (A&M) to discuss bid process and next steps regarding the Plan.
Schreiber, Sam	4/19/2023	0.4	Call with Special Committee, K&E, CVP, and R. Campagna and C. Brantley (A&M) to discuss status of mining operations.
Schreiber, Sam	4/19/2023	1.1	Call with W&C, PWP, M3, K&E, CVP and R. Campagna, S. Schreiber, A. Ciriello, C. Brantley (all A&M) to discuss strategy to improve bids received to date.
Tilsner, Jeremy	4/19/2023	0.7	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding project updates.
Wang, Gege	4/19/2023	0.7	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding project updates.
Allison, Roger	4/20/2023	0.5	Call with H. Bixler, J. Pogorzelski, C. Dailey, S. Colangelo, P. Kinealy, S. Schreiber, R. Allison, C. Brantley, A. Ciriello, S. Calvert, B. Wadzita, J. Tilsner, R. Campagna, J. Westner, E. Lucas (A&M) re: bids, interco, valuation, claims.
Bixler, Holden	4/20/2023	0.5	Call with H. Bixler, J. Pogorzelski, C. Dailey, S. Colangelo, P. Kinealy, S. Schreiber, R. Allison, C. Brantley, A. Ciriello, S. Calvert, B. Wadzita, J. Tilsner, R. Campagna, J. Westner, E. Lucas (A&M) re: bids, interco, valuation, claims.
Brantley, Chase	4/20/2023	0.5	Call with H. Bixler, J. Pogorzelski, C. Dailey, S. Colangelo, P. Kinealy, S. Schreiber, R. Allison, C. Brantley, A. Ciriello, S. Calvert, B. Wadzita, J. Tilsner, R. Campagna, J. Westner, E. Lucas (A&M) re: bids, interco, valuation, claims.
Calvert, Sam	4/20/2023	0.5	Call with H. Bixler, J. Pogorzelski, C. Dailey, S. Colangelo, P. Kinealy, S. Schreiber, R. Allison, C. Brantley, A. Ciriello, S. Calvert, B. Wadzita, J. Tilsner, R. Campagna, J. Westner, E. Lucas (A&M) re: bids, interco, valuation, claims.

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***Celsius Network, LLC, et al.,
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MEETINGS

Professional	Date	Hours	Activity
Campagna, Robert	4/20/2023	0.3	Call with Special Committee, K&E, CVP, and S. Schreiber (A&M) to discuss updated status of bids and auction.
Campagna, Robert	4/20/2023	0.5	Call with H. Bixler, J. Pogorzelski, C. Dailey, S. Colangelo, P. Kinealy, S. Schreiber, R. Allison, C. Brantley, A. Ciriello, S. Calvert, B. Wadzita, J. Tilsner, R. Campagna, J. Westner, E. Lucas (A&M) re: bids, interco, valuation, claims.
Ciriello, Andrew	4/20/2023	0.5	Call with H. Bixler, J. Pogorzelski, C. Dailey, S. Colangelo, P. Kinealy, S. Schreiber, R. Allison, C. Brantley, A. Ciriello, S. Calvert, B. Wadzita, J. Tilsner, R. Campagna, J. Westner, E. Lucas (A&M) re: bids, interco, valuation, claims.
Colangelo, Samuel	4/20/2023	0.5	Call with H. Bixler, J. Pogorzelski, C. Dailey, S. Colangelo, P. Kinealy, S. Schreiber, R. Allison, C. Brantley, A. Ciriello, S. Calvert, B. Wadzita, J. Tilsner, R. Campagna, J. Westner, E. Lucas (A&M) re: bids, interco, valuation, claims.
Dailey, Chuck	4/20/2023	0.5	Call with H. Bixler, J. Pogorzelski, C. Dailey, S. Colangelo, P. Kinealy, S. Schreiber, R. Allison, C. Brantley, A. Ciriello, S. Calvert, B. Wadzita, J. Tilsner, R. Campagna, J. Westner, E. Lucas (A&M) re: bids, interco, valuation, claims.
Kinealy, Paul	4/20/2023	0.5	Call with H. Bixler, J. Pogorzelski, C. Dailey, S. Colangelo, P. Kinealy, S. Schreiber, R. Allison, C. Brantley, A. Ciriello, S. Calvert, B. Wadzita, J. Tilsner, R. Campagna, J. Westner, E. Lucas (A&M) re: bids, interco, valuation, claims.
Lucas, Emmet	4/20/2023	0.5	Call with H. Bixler, J. Pogorzelski, C. Dailey, S. Colangelo, P. Kinealy, S. Schreiber, R. Allison, C. Brantley, A. Ciriello, S. Calvert, B. Wadzita, J. Tilsner, R. Campagna, J. Westner, E. Lucas (A&M) re: bids, interco, valuation, claims.
Pogorzelski, Jon	4/20/2023	0.5	Call with H. Bixler, J. Pogorzelski, C. Dailey, S. Colangelo, P. Kinealy, S. Schreiber, R. Allison, C. Brantley, A. Ciriello, S. Calvert, B. Wadzita, J. Tilsner, R. Campagna, J. Westner, E. Lucas (A&M) re: bids, interco, valuation, claims.
San Luis, Ana	4/20/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding project internal touchpoint.
San Luis, Ana	4/20/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius regarding Simon Dixon collateral return and other updates to back office database.
Schreiber, Sam	4/20/2023	0.5	Call with H. Bixler, J. Pogorzelski, C. Dailey, S. Colangelo, P. Kinealy, S. Schreiber, R. Allison, C. Brantley, A. Ciriello, S. Calvert, B. Wadzita, J. Tilsner, R. Campagna, J. Westner, E. Lucas (A&M) re: bids, interco, valuation, claims.
Schreiber, Sam	4/20/2023	0.3	Call with Special Committee, K&E, CVP, and R. Campagna (A&M) to discuss updated status of bids and auction.
Tilsner, Jeremy	4/20/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding project internal touchpoint.
Tilsner, Jeremy	4/20/2023	0.5	Call with H. Bixler, J. Pogorzelski, C. Dailey, S. Colangelo, P. Kinealy, S. Schreiber, R. Allison, C. Brantley, A. Ciriello, S. Calvert, B. Wadzita, J. Tilsner, R. Campagna, J. Westner, E. Lucas (A&M) re: bids, interco, valuation, claims.
Tilsner, Jeremy	4/20/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius regarding Simon Dixon collateral return and other updates to back office database.

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MEETINGS

Professional	Date	Hours	Activity
Wadzita, Brent	4/20/2023	0.5	Call with H. Bixler, J. Pogorzelski, C. Dailey, S. Colangelo, P. Kinealy, S. Schreiber, R. Allison, C. Brantley, A. Ciriello, S. Calvert, B. Wadzita, J. Tilsner, R. Campagna, J. Westner, E. Lucas (A&M) re: bids, interco, valuation, claims.
Wang, Gege	4/20/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding project internal touchpoint.
Wang, Gege	4/20/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius regarding Simon Dixon collateral return and other updates to back office database.
Westner, Jack	4/20/2023	0.5	Call with H. Bixler, J. Pogorzelski, C. Dailey, S. Colangelo, P. Kinealy, S. Schreiber, R. Allison, C. Brantley, A. Ciriello, S. Calvert, B. Wadzita, J. Tilsner, R. Campagna, J. Westner, E. Lucas (A&M) re: bids, interco, valuation, claims.
Brantley, Chase	4/21/2023	0.8	Call with W&C, PWP, M3, K&E, CVP and R. Campagna, S. Schreiber, A. Ciriello (A&M) to discuss strategy to improve most recent bids received.
Brantley, Chase	4/21/2023	1.0	Call with UCC advisors, UCC co-chairs, Celsius, and R. Campagna and S. Schreiber (A&M) to discuss weekly status of mining operations.
Campagna, Robert	4/21/2023	1.0	Call with UCC advisors, UCC co-chairs, Celsius, and S. Schreiber and C. Brantley (A&M) to discuss weekly status of mining operations.
Campagna, Robert	4/21/2023	0.8	Call with W&C, PWP, M3, K&E, CVP and S. Schreiber, C. Brantley, A. Ciriello (A&M) to discuss strategy to improve bids received to date.
Ciriello, Andrew	4/21/2023	0.8	Call with W&C, PWP, M3, K&E, CVP and R. Campagna, S. Schreiber, C. Brantley (A&M) to discuss strategy to improve bids received to date.
San Luis, Ana	4/21/2023	1.0	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius team regarding loan collateral mismatch issue preliminary review touchpoint.
San Luis, Ana	4/21/2023	0.8	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius compliance team regarding fraudulent accounts walk-through.
Schreiber, Sam	4/21/2023	1.0	Call with UCC advisors, UCC co-chairs, Celsius, and R. Campagna and C. Brantley (A&M) to discuss weekly status of mining operations.
Schreiber, Sam	4/21/2023	0.8	Call with W&C, PWP, M3, K&E, CVP and R. Campagna, C. Brantley, A. Ciriello (A&M) to discuss strategy to improve bids received to date.
Tilsner, Jeremy	4/21/2023	1.0	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius team regarding loan collateral mismatch issue preliminary review touchpoint.
Tilsner, Jeremy	4/21/2023	0.8	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius compliance team regarding fraudulent accounts walk-through.
Wang, Gege	4/21/2023	0.8	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius compliance team regarding fraudulent accounts walk-through.
Wang, Gege	4/21/2023	1.0	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius team regarding loan collateral mismatch issue preliminary review touchpoint.

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MEETINGS

Professional	Date	Hours	Activity
Brantley, Chase	4/22/2023	1.0	Call with Special Committee, K&E, CVP, and R. Campagna and S. Schreiber (A&M) to discuss auction process and bid enhancement.
Campagna, Robert	4/22/2023	1.0	Call with Special Committee, K&E, CVP, and S. Schreiber and C. Brantley (A&M) to discuss auction process and bid enhancement.
Schreiber, Sam	4/22/2023	1.0	Call with Special Committee, K&E, CVP, and R. Campagna and C. Brantley (A&M) to discuss auction process and bid enhancement.
Schreiber, Sam	4/22/2023	0.8	Review presentation materials in advance of Special Committee meeting.
Brantley, Chase	4/23/2023	0.5	Call with W&C, PWP, M3, K&E, CVP and R. Campagna, S. Schreiber, A. Ciriello (A&M) regarding NewCo waterfall and illustrative balance sheet.
Campagna, Robert	4/23/2023	0.5	Call with W&C, PWP, M3, K&E, CVP and S. Schreiber, C. Brantley, A. Ciriello (A&M) regarding NewCo waterfall and illustrative balance sheet.
Ciriello, Andrew	4/23/2023	0.5	Call with W&C, PWP, M3, K&E, CVP and R. Campagna, S. Schreiber, C. Brantley (A&M) regarding NewCo waterfall and illustrative balance sheet.
Schreiber, Sam	4/23/2023	0.5	Call with W&C, PWP, M3, K&E, CVP and R. Campagna, C. Brantley, A. Ciriello (A&M) regarding NewCo waterfall and illustrative balance sheet.
Brantley, Chase	4/24/2023	1.0	Call with Special Committee, K&E, Centerview, and R. Campagna and S. Schreiber (A&M) to discuss preparations for the auction.
Campagna, Robert	4/24/2023	1.0	Call with Special Committee, K&E, Centerview, and S. Schreiber and C. Brantley (A&M) to discuss preparations for the auction.
San Luis, Ana	4/24/2023	0.9	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding project internal touchpoint.
Schreiber, Sam	4/24/2023	1.0	Call with Special Committee, K&E, Centerview, and R. Campagna and C. Brantley (A&M) to discuss preparations for the auction.
Tilsner, Jeremy	4/24/2023	0.9	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding project internal touchpoint.
Wang, Gege	4/24/2023	0.9	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding project internal touchpoint.
Allison, Roger	4/25/2023	0.6	Call with E. Lucas, S. Calvert, C. Brantley, S. Schreiber, S. Colangelo, C. Dailey, J. Tilsner, B. Wadzita, R. Allison, H. Bixler, J. Westner, R. Campagna, A. Ciriello, P. Kinealy (A&M) re: auction, Plan & DS, banking, data requests, claims
Bixler, Holden	4/25/2023	0.6	Call with E. Lucas, S. Calvert, C. Brantley, S. Schreiber, S. Colangelo, C. Dailey, J. Tilsner, B. Wadzita, R. Allison, H. Bixler, J. Westner, R. Campagna, A. Ciriello, P. Kinealy (A&M) re: auction, Plan & DS, banking, data requests, claims
Brantley, Chase	4/25/2023	0.6	Call with E. Lucas, S. Calvert, C. Brantley, S. Schreiber, S. Colangelo, C. Dailey, J. Tilsner, B. Wadzita, R. Allison, H. Bixler, J. Westner, R. Campagna, A. Ciriello, P. Kinealy (A&M) re: auction, Plan & DS, banking, data requests, claims
Calvert, Sam	4/25/2023	0.6	Call with E. Lucas, S. Calvert, C. Brantley, S. Schreiber, S. Colangelo, C. Dailey, J. Tilsner, B. Wadzita, R. Allison, H. Bixler, J. Westner, R. Campagna, A. Ciriello, P. Kinealy (A&M) re: auction, Plan & DS, banking, data requests, claims

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MEETINGS

Professional	Date	Hours	Activity
Campagna, Robert	4/25/2023	0.6	Call with E. Lucas, S. Calvert, C. Brantley, S. Schreiber, S. Colangelo, C. Dailey, J. Tilsner, B. Wadzita, R. Allison, H. Bixler, J. Westner, R. Campagna, A. Ciriello, P. Kinealy (A&M) re: auction, Plan & DS, banking, data requests, claims
Ciriello, Andrew	4/25/2023	0.6	Call with E. Lucas, S. Calvert, C. Brantley, S. Schreiber, S. Colangelo, C. Dailey, J. Tilsner, B. Wadzita, R. Allison, H. Bixler, J. Westner, R. Campagna, A. Ciriello, P. Kinealy (A&M) re: auction, Plan & DS, banking, data requests, claims
Colangelo, Samuel	4/25/2023	0.6	Call with E. Lucas, S. Calvert, C. Brantley, S. Schreiber, S. Colangelo, C. Dailey, J. Tilsner, B. Wadzita, R. Allison, H. Bixler, J. Westner, R. Campagna, A. Ciriello, P. Kinealy (A&M) re: auction, Plan & DS, banking, data requests, claims
Dailey, Chuck	4/25/2023	0.6	Call with E. Lucas, S. Calvert, C. Brantley, S. Schreiber, S. Colangelo, C. Dailey, J. Tilsner, B. Wadzita, R. Allison, H. Bixler, J. Westner, R. Campagna, A. Ciriello, P. Kinealy (A&M) re: auction, Plan & DS, banking, data requests, claims
Kinealy, Paul	4/25/2023	0.6	Call with E. Lucas, S. Calvert, C. Brantley, S. Schreiber, S. Colangelo, C. Dailey, J. Tilsner, B. Wadzita, R. Allison, H. Bixler, J. Westner, R. Campagna, A. Ciriello, P. Kinealy (A&M) re: auction, Plan & DS, banking, data requests, claims
Lucas, Emmet	4/25/2023	0.6	Call with E. Lucas, S. Calvert, C. Brantley, S. Schreiber, S. Colangelo, C. Dailey, J. Tilsner, B. Wadzita, R. Allison, H. Bixler, J. Westner, R. Campagna, A. Ciriello, P. Kinealy (A&M) re: auction, Plan & DS, banking, data requests, claims
San Luis, Ana	4/25/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius regarding internal account transfers into Withhold accounts.
Schreiber, Sam	4/25/2023	0.6	Call with E. Lucas, S. Calvert, C. Brantley, S. Schreiber, S. Colangelo, C. Dailey, J. Tilsner, B. Wadzita, R. Allison, H. Bixler, J. Westner, R. Campagna, A. Ciriello, P. Kinealy (A&M) re: auction, Plan & DS, banking, data requests, claims
Tilsner, Jeremy	4/25/2023	0.6	Call with E. Lucas, S. Calvert, C. Brantley, S. Schreiber, S. Colangelo, C. Dailey, J. Tilsner, B. Wadzita, R. Allison, H. Bixler, J. Westner, R. Campagna, A. Ciriello, P. Kinealy (A&M) re: auction, Plan & DS, banking, data requests, claims
Tilsner, Jeremy	4/25/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius regarding internal account transfers into Withhold accounts.
Wadzita, Brent	4/25/2023	0.6	Call with E. Lucas, S. Calvert, C. Brantley, S. Schreiber, S. Colangelo, C. Dailey, J. Tilsner, B. Wadzita, R. Allison, H. Bixler, J. Westner, R. Campagna, A. Ciriello, P. Kinealy (A&M) re: auction, Plan & DS, banking, data requests, claims
Wang, Gege	4/25/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius regarding internal account transfers into Withhold accounts.
Westner, Jack	4/25/2023	0.6	Call with E. Lucas, S. Calvert, C. Brantley, S. Schreiber, S. Colangelo, C. Dailey, J. Tilsner, B. Wadzita, R. Allison, H. Bixler, J. Westner, R. Campagna, A. Ciriello, P. Kinealy (A&M) re: auction, Plan & DS, banking, data requests, claims
San Luis, Ana	4/26/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding project internal touchpoint.

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MEETINGS

Professional	Date	Hours	Activity
Tilsner, Jeremy	4/26/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding project internal touchpoint.
Wang, Gege	4/26/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding project internal touchpoint.
San Luis, Ana	4/27/2023	0.8	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius regarding identifying cohort distribution data preparation processes and QA.
San Luis, Ana	4/27/2023	0.6	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius regarding identifying additional Custody users for KYC reset.
Wang, Gege	4/27/2023	0.6	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius regarding identifying additional Custody users for KYC reset.
Wang, Gege	4/27/2023	0.8	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius regarding identifying cohort distribution data preparation processes and QA.
Subtotal		159.3	

MONTHLY OPERATING REPORT/UST REPORT

Professional	Date	Hours	Activity
Lucas, Emmet	4/3/2023	0.4	Compile March bank statements for Celsius Debtors to provide US Trustee for monthly operating reports.
Brantley, Chase	4/4/2023	0.6	Correspond with the Company and team re: mining MOR question.
Calvert, Sam	4/4/2023	0.3	Correspondence with internal A&M team re: MOR questions.
Lucas, Emmet	4/10/2023	0.2	Correspond with J. Nadkarni (UST) regarding cash management strategy.
Calvert, Sam	4/11/2023	0.6	Correspondence with various Celsius parties re: data requests for March MOR.
Calvert, Sam	4/12/2023	2.1	Compiling relevant financial data for March MOR and begin refresh of the support file.
Ciriello, Andrew	4/12/2023	0.3	Correspond with Celsius HR and A&M teams regarding payroll data for March MOR.
Lucas, Emmet	4/12/2023	2.4	Prepare supporting schedules, exhibits for March monthly operating report for Part 1, Part 5.
Lucas, Emmet	4/12/2023	1.2	Prepare Q1 2023 UST fee calculation based on post-petition quarterly disbursements.
Calvert, Sam	4/13/2023	0.3	Call with J. Fan and A. Seetharaman (Celsius) re: mining MOR outputs and potential changes to schedules going forward.
Calvert, Sam	4/13/2023	0.7	Correspondence with GK8 accounting team re: GK8 pro fees payments and accruals.
Calvert, Sam	4/13/2023	0.7	Review of individual account movements for the March MOR.
Calvert, Sam	4/13/2023	0.8	Updates to insider payments schedule for currently available data.

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MONTHLY OPERATING REPORT/UST REPORT

Professional	Date	Hours	Activity
Calvert, Sam	4/13/2023	1.2	Creation of legal liabilities schedule for GK8 MOR and cash related reporting.
Lucas, Emmet	4/13/2023	0.3	Correspond with S. Calvert (A&M), E. Jones (K&E) regarding language in March monthly reconciliation report.
Lucas, Emmet	4/14/2023	0.3	Analyze GK8 bank activity to confirm payments to advisors per inquiry from M. Nachman (CEL).
Lucas, Emmet	4/14/2023	0.8	Update model mechanics in March monthly operating report model to reflect roll forward professional fee balances reported in Part 5a.
Bixler, Holden	4/17/2023	0.5	Telephone conference with Akin re: Voyager testimony.
Brantley, Chase	4/17/2023	0.2	Correspond with team and K&E re: OCP quarterly report.
Brantley, Chase	4/18/2023	0.9	Correspond with the Company re: mining metrics reported in the MOR.
Calvert, Sam	4/18/2023	1.8	Preliminary review of outputs and additional reconciliations (MOR).
Calvert, Sam	4/18/2023	1.3	Updates to insider payments schedule and cash flow schedules (MOR).
Calvert, Sam	4/18/2023	1.9	Review of BS and PL schedules (MOR).
Calvert, Sam	4/18/2023	1.2	Updates to mining schedules (MOR).
Lucas, Emmet	4/18/2023	0.6	Analyze historically provided data from company regarding rig status per request of Y. Choi (CEL) as part of MOR reconciliation exercise.
Brantley, Chase	4/19/2023	0.4	Call with J. Fan (CEL), C. Brantley, S. Calvert, A. Ciriello (A&M) to discuss presentation of mining financials in March MOR.
Calvert, Sam	4/19/2023	0.8	Additional review of accounting entries related to March activity (MOR) and related correspondence with Celsius teams.
Calvert, Sam	4/19/2023	0.4	Call with J. Fan (CEL), C. Brantley, S. Calvert, A. Ciriello (A&M) to discuss presentation of mining financials in March MOR.
Calvert, Sam	4/19/2023	1.4	Review of MOR outputs ahead of call with A. Seetharaman (Celsius).
Calvert, Sam	4/19/2023	0.6	Call with A. Seetharaman (CEL), A. Ciriello and S. Calvert (both A&M) re: MOR reporting and transfer pricing entries made for YE '22.
Calvert, Sam	4/19/2023	0.7	Call with Celsius team, A. Ciriello and S. Calvert (both A&M) re: MOR review.
Ciriello, Andrew	4/19/2023	0.4	Call with J. Fan (CEL), C. Brantley, S. Calvert, A. Ciriello (A&M) to discuss presentation of mining financials in March MOR.
Ciriello, Andrew	4/19/2023	0.6	Call with A. Seetharaman (CEL), S. Calvert (both A&M) re: MOR reporting and transfer pricing entries made for YE '22.
Ciriello, Andrew	4/19/2023	0.7	Call with C. Ferraro and Celsius team, S. Calvert (A&M) re: March MOR review.
Lucas, Emmet	4/19/2023	0.7	Confirm March monthly operating reports to confirm cash, advisor sections agree with supporting calculations.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
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MONTHLY OPERATING REPORT/UST REPORT

Professional	Date	Hours	Activity
Calvert, Sam	4/20/2023	0.4	Revisions to MOR following internal A&M comments.
Calvert, Sam	4/20/2023	0.5	Call with A. Ciriello and S. Calvert (both A&M) re: profit split methodology and March MOR accounting.
Calvert, Sam	4/20/2023	0.6	Call with L. Koren, D. Bram, A. Seetharaman (Celsius), A. Ciriello and S. Calvert (both A&M) re: profit split methodology and accounting practices.
Calvert, Sam	4/20/2023	0.4	Correspondence with A. Seetharaman re: MOR for updated transfer pricing entries.
Calvert, Sam	4/20/2023	1.4	Revisions to March MOR per comments received from Celsius team.
Ciriello, Andrew	4/20/2023	0.5	Call with S. Calvert (both A&M) re: profit split methodology and March MOR accounting.
Ciriello, Andrew	4/20/2023	0.9	Review March MOR and MOR exhibits for accuracy.
Ciriello, Andrew	4/20/2023	0.6	Call with L. Koren, D. Bram, A. Seetharaman (Celsius), S. Calvert (A&M) re: profit split methodology and accounting practices.
Calvert, Sam	4/21/2023	0.2	Disbursement of finalized MOR to K&E for distribution.
Calvert, Sam	4/21/2023	0.6	Further review and changes to MOR following receipt of K&E comments.
Lucas, Emmet	4/21/2023	0.2	Correspond with S. Calvert (A&M) regarding bank statements to provide to US Trustee.
Pogorzelski, Jon	4/21/2023	1.2	Process updates to monthly operating report.
Pogorzelski, Jon	4/21/2023	0.7	Analyze professional fees for monthly operating report.
Lucas, Emmet	4/25/2023	0.3	Correspond with R. Campagna (A&M) regarding assumptions in calculating Q1 2023 US Trustee fee.
Lucas, Emmet	4/27/2023	0.2	Correspond with S. Briefel (K&E) regarding information requests from UST regarding GK8 bank account.

Subtotal 37.0

MOTIONS/ORDERS

Professional	Date	Hours	Activity
Colangelo, Samuel	4/2/2023	0.2	Update and distribute relevant coin report sections for inclusion in filed cash and coin report.
Ciriello, Andrew	4/3/2023	1.4	Review and comment on coin report for the week ending 3/24.
Colangelo, Samuel	4/3/2023	0.5	Analyze variances identified in 3/24 coin report and assemble open item list to send to Celsius.
Colangelo, Samuel	4/3/2023	0.5	Edit Celsius freeze report as of 3/24 and include in weekly coin report.
Colangelo, Samuel	4/3/2023	0.4	Review comments to 3/24 coin report and assemble responses accordingly.

***Celsius Network, LLC, et al.,
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MOTIONS/ORDERS

Professional	Date	Hours	Activity
Colangelo, Samuel	4/3/2023	0.6	Update and reformat loan and borrow files as of 3/24 for inclusion in weekly coin report.
Colangelo, Samuel	4/3/2023	1.2	Analyze and reconcile variance and explanation sections of 3/24 coin report.
Deets, James	4/3/2023	0.8	Work on engagement timeline for KEIP motion hearing; correspondence with R. Dinh (A&M) regarding same.
Hoeinghaus, Allison	4/3/2023	0.2	Review engagement timeline for KEIP motion.
Bapna, Rishabh	4/4/2023	1.3	Review option grant agreements for three executives.
Bapna, Rishabh	4/4/2023	0.4	Review case checklist and status for KEIP.
Bapna, Rishabh	4/4/2023	0.6	Review case timeline for March for KEIP motion support.
Ciriello, Andrew	4/4/2023	0.6	Review and comment on revised draft of the coin report for the week ending 3/24.
Ciriello, Andrew	4/4/2023	0.3	Call with E. Lucas (A&M) to discuss transition of coin reporting process.
Colangelo, Samuel	4/4/2023	0.2	Call with E. Lucas (A&M) to review March 24th coin report.
Colangelo, Samuel	4/4/2023	0.3	Finalize 3/24 coin report to reflect internal comments and responses to questions from Celsius.
Colangelo, Samuel	4/4/2023	0.4	Assemble and distribute equity variance summary for 3/24 coin report.
Colangelo, Samuel	4/4/2023	1.8	Reconcile and adjust USD manual adjustments in case to date coin movement report.
Deets, James	4/4/2023	0.7	Call with K&E, White & Case and M3 teams regarding proposed KEIP filing and plan design.
Deets, James	4/4/2023	1.1	Revise KEIP deck consistent with motion as filed.
Dinh, Riley	4/4/2023	1.6	Prepare engagement timeline for KEIP.
Hoeinghaus, Allison	4/4/2023	0.7	Call with K&E, White & Case and M3 teams regarding proposed KEIP filing and plan design.
Hoeinghaus, Allison	4/4/2023	0.3	Prepare for a call with K&E, White & Case and M3 re KEIP.
Lucas, Emmet	4/4/2023	0.3	Call with A. Ciriello (A&M) to discuss transition of coin reporting process.
Lucas, Emmet	4/4/2023	0.2	Call with S. Colangelo (A&M) to review March 24th coin report.
Lucas, Emmet	4/4/2023	2.1	Verify bridge calculations in coin report model to understand drivers of change as part of transition process.
Lucas, Emmet	4/4/2023	1.9	Create schedule in cash model for weekly change in balances to facilitate reconciliation to change in position in coin report.

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MOTIONS/ORDERS

Professional	Date	Hours	Activity
Lucas, Emmet	4/4/2023	1.8	Analyze source data in coin report driving output schedules, verify calculations as part of transition process.
Bapna, Rishabh	4/5/2023	1.6	Prepare LTI analysis.
Ciriello, Andrew	4/5/2023	0.3	Review and comment on coin report for the week ending 3/31.
Colangelo, Samuel	4/5/2023	0.5	Update and reformat loan and borrow files as of 3/31 for inclusion in weekly coin report.
Colangelo, Samuel	4/5/2023	1.1	Analyze and reconcile variance and explanation sections of 3/31 coin report.
Colangelo, Samuel	4/5/2023	0.5	Analyze trade confirmations received from Celsius to confirm prior open items in coin reports.
Colangelo, Samuel	4/5/2023	0.2	Update 3/31 coin report to reflect answers to open items from Celsius.
Colangelo, Samuel	4/5/2023	0.3	Respond to internal questions regarding 3/31 coin report and send updates to Celsius.
Colangelo, Samuel	4/5/2023	0.6	Edit Celsius freeze report as of 3/31 and include in weekly coin report.
Deets, James	4/5/2023	0.6	Review file regarding compensation adjustments and compare to existing data and report.
Dinh, Riley	4/5/2023	1.6	Prepare case checklist for compensation; correspondence with J. Deets (A&M) regarding same.
Dinh, Riley	4/5/2023	1.4	Prepare KEIP summary for 1 company in the peer group.
Hoeinghaus, Allison	4/5/2023	0.9	Review file regarding compensation adjustments and compare to existing data and report.
Hoeinghaus, Allison	4/5/2023	1.1	Review KEIP deck and motion.
Lucas, Emmet	4/5/2023	1.1	Analyze March 31 coin report prepared by S. Colangelo (A&M), confirm updates from prior version as part of transition process.
Colangelo, Samuel	4/6/2023	0.3	Review explanations for 3/31 coin report to respond to internal questions on coin movement.
Colangelo, Samuel	4/6/2023	0.2	Assemble CV Reporting file for the week ending 3/31 for distribution to UCC.
Deets, James	4/6/2023	0.8	Correspondence with creditor representatives and J. Deets regarding KEIP metrics.
Dinh, Riley	4/6/2023	2.1	Prepare KEIP summary for 2 companies in the peer group.
Hoeinghaus, Allison	4/6/2023	0.8	Correspondence with creditor representatives and A. Hoeinghaus regarding KEIP metrics.
Hoeinghaus, Allison	4/6/2023	0.8	Prepare for a call with creditor representatives re KEIP.
Deets, James	4/7/2023	0.2	Review correspondence regarding revised performance metrics.

***Celsius Network, LLC, et al.,
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April 1, 2023 through April 30, 2023***

MOTIONS/ORDERS

Professional	Date	Hours	Activity
Dinh, Riley	4/7/2023	2.9	Prepare KEIP summary for 4 companies in the peer group.
Bapna, Rishabh	4/10/2023	0.6	Review valuation reports and other documents and data provided by client.
Colangelo, Samuel	4/10/2023	1.9	Analyze and update loan payment transactions in case to date coin movement analysis.
Bapna, Rishabh	4/11/2023	0.8	Call with J. Deets (A&M) and R. Dinh (A&M) to address historical equity compensation data construction for KEIP motion support.
Bapna, Rishabh	4/11/2023	1.9	Review historical compensation data for the executives.
Bapna, Rishabh	4/11/2023	2.9	Prepare historical compensation analysis for the executives.
Bapna, Rishabh	4/11/2023	2.7	Identify issues/discrepancies in the data provided and prepare a list of follow-ups with team.
Ciriello, Andrew	4/11/2023	0.3	Review objections to KEIP motion to inform development of a reply.
Colangelo, Samuel	4/11/2023	0.4	Review latest headcount file received from Celsius HR team and update tracker accordingly.
Deets, James	4/11/2023	0.6	Review and analyze objections to KEIP motion.
Deets, James	4/11/2023	0.8	Call with R. Bapna (A&M) and R. Dinh (A&M) to address historical equity compensation data construction for KEIP motion support.
Dinh, Riley	4/11/2023	0.8	Call with J. Deets (A&M) and R. Bapna (A&M) to address historical equity compensation data construction for KEIP motion support.
Dinh, Riley	4/11/2023	1.9	Update KEIP summary for 2 companies in the peer group.
Hoeinghaus, Allison	4/11/2023	0.4	Further review and analysis of KEIP objections.
Hoeinghaus, Allison	4/11/2023	0.6	Review and analyze KEIP objections.
Bapna, Rishabh	4/12/2023	2.1	Consolidate historical compensation and LTI analysis in one comprehensive workbook.
Bapna, Rishabh	4/12/2023	1.2	Revise historical compensation analysis based on review comments.
Bapna, Rishabh	4/12/2023	1.3	Call with A. Hoeinghaus (A&M), J. Deets (A&M) and R. Dinh (A&M) regarding historical equity compensation data for KEIP motion support.
Colangelo, Samuel	4/12/2023	0.4	Review prior freeze reports to identify details regarding certain coin movements.
Deets, James	4/12/2023	1.3	Call with A. Hoeinghaus (A&M), R. Bapna (A&M) and R. Dinh (A&M) regarding historical equity compensation data for KEIP motion support.
Dinh, Riley	4/12/2023	1.4	Prepare KEIP summary for 3 companies in the peer group.
Dinh, Riley	4/12/2023	1.3	Call with A. Hoeinghaus (A&M), J. Deets (A&M) and R. Bapna (A&M) regarding historical equity compensation data for KEIP.

***Celsius Network, LLC, et al.,
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MOTIONS/ORDERS

Professional	Date	Hours	Activity
Hoeinghaus, Allison	4/12/2023	1.3	Call with J. Deets (A&M), R. Bapna (A&M) and R. Dinh (A&M) regarding historical equity compensation data for KEIP motion support.
Hoeinghaus, Allison	4/12/2023	0.4	Further review KEIP objections.
Colangelo, Samuel	4/13/2023	2.2	Update formulas in bridge section of the coin movement analysis.
Deets, James	4/13/2023	2.8	Review engagement timeline for KEIP motion; review summaries of peer KEIPs in preparation for hearing on KEIP motion.
Dinh, Riley	4/13/2023	1.4	Further update KEIP summary for 2 companies in the peer group.
Hoeinghaus, Allison	4/13/2023	0.6	Review revised engagement timeline for KEIP motion.
Hoeinghaus, Allison	4/13/2023	0.4	Work on collection of data in preparation for hearing on KEIP.
Dinh, Riley	4/14/2023	2.9	Review objections to KEIP motion.
Hoeinghaus, Allison	4/14/2023	0.6	Review historical equity compensation analysis.
Hoeinghaus, Allison	4/14/2023	0.4	Further review historical equity compensation analysis.
Dinh, Riley	4/15/2023	1.1	Prepare summary of KEIP objections.
Colangelo, Samuel	4/16/2023	0.2	Assemble CV Reporting file for the week ending 4/7 for distribution to UCC.
Ciriello, Andrew	4/17/2023	0.4	Call with S. Colangelo (A&M) to discuss open items in the 3/24 and 3/31 coin reports.
Colangelo, Samuel	4/17/2023	0.4	Call with A. Ciriello (A&M) to discuss open items in the 3/24 and 3/31 coin reports.
Colangelo, Samuel	4/17/2023	0.3	Assemble first quarter OCP report per request from counsel.
Colangelo, Samuel	4/17/2023	0.7	Review prior outstanding coin reports to resolve open items and questions raised internally.
Hoeinghaus, Allison	4/17/2023	0.4	Review engagement timeline for KEIP motion.
Colangelo, Samuel	4/18/2023	0.8	Analyze and update manual adjustments and balance sheet summary in coin report overlay to reflect updated minority investment balances.
Hoeinghaus, Allison	4/18/2023	2.2	Review historical documentation on CEL token granting practices and valuations.
Colangelo, Samuel	4/19/2023	0.2	Review Celsius explanations for coin variances and assemble list of follow up questions.
Colangelo, Samuel	4/19/2023	0.6	Edit and reformat loan and borrow files as of 4/7 for inclusion in weekly coin report.
Hoeinghaus, Allison	4/19/2023	0.2	Review historical documentation on long-term incentive awards granted.

***Celsius Network, LLC, et al.,
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MOTIONS/ORDERS

Professional	Date	Hours	Activity
Colangelo, Samuel	4/20/2023	0.2	Assemble CV Reporting file for the week ending 4/14 for distribution to UCC.
Hoeinghaus, Allison	4/20/2023	0.6	Review historical documentation on long-term incentive awards granted.
Ciriello, Andrew	4/21/2023	1.4	Review coin reports for the weeks ending 3/24, 3/31 and 4/7.
Colangelo, Samuel	4/21/2023	1.2	Analyze and reconcile variance and explanation sections of 4/7 coin report.
Colangelo, Samuel	4/21/2023	0.6	Update 3/24 and 3/31 coin reports to reflect updated information and transaction descriptions received from Celsius.
Colangelo, Samuel	4/21/2023	0.8	Review outstanding questions regarding post-petition coin transfers and draft initial responses.
Colangelo, Samuel	4/21/2023	0.5	Edit Celsius freeze report as of 4/7 and include in weekly coin report.
Colangelo, Samuel	4/21/2023	0.5	Assemble and distribute equity variance summary for 4/7 coin report.
Bapna, Rishabh	4/24/2023	0.2	Prepare assumptions to CEL awards and equity to support LTI analysis.
Bapna, Rishabh	4/24/2023	1.9	Review additional data relating to option valuation.
Ciriello, Andrew	4/24/2023	0.3	Call with S. Colangelo (A&M) to discuss coin movement bridge from petition date through 12/31/2022.
Ciriello, Andrew	4/24/2023	1.8	Review case to date coin report supporting analysis showing drivers of changes in equity value through end of FY 2022.
Colangelo, Samuel	4/24/2023	0.3	Review OCP invoice matters per request from counsel.
Colangelo, Samuel	4/24/2023	0.3	Call with A. Ciriello (A&M) to discuss coin movement bridge from petition date through 12/31/2022.
Deets, James	4/24/2023	2.8	Review summaries of peer KEIPs for hearing on KEIP motion.
Deets, James	4/24/2023	0.6	Call with A. Hoeinghaus (A&M), R. Bapna (A&M) and R. Dinh (A&M) regarding collection of data in preparation for hearing on KEIP
Dinh, Riley	4/24/2023	0.6	Call with A. Hoeinghaus (A&M), J. Deets (A&M), and R. Bapna (A&M) regarding collection of data in preparation for hearing on KEIP motion.
Dinh, Riley	4/24/2023	2.1	Continue to prepare summary of KEIP objections; update engagement timeline.
Hoeinghaus, Allison	4/24/2023	0.4	Review historical equity compensation analysis.
Hoeinghaus, Allison	4/24/2023	0.6	Call with J. Deets (A&M), R. Bapna (A&M) and R. Dinh (A&M) regarding collection of data in preparation for hearing on KEIP
Ciriello, Andrew	4/25/2023	1.2	Review revised case to date coin report supporting analysis showing drivers of changes in equity value through end of FY 2022.
Colangelo, Samuel	4/25/2023	0.7	Update coin quantity transaction analysis per internal comments.

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MOTIONS/ORDERS

Professional	Date	Hours	Activity
Colangelo, Samuel	4/25/2023	0.3	Assemble supporting OCP list for counsel and confirm all OCP firms are within permitted caps.
Colangelo, Samuel	4/25/2023	1.1	Assemble initial post-petition coin quantity transaction notification list and supporting analysis.
Deets, James	4/25/2023	1.4	Further continued review of peer KEIP motions, objections and orders in preparation for hearing.
Deets, James	4/25/2023	1.6	Continue review of peer KEIP motions, objections and orders in preparation for hearing.
Deets, James	4/25/2023	2.2	Review peer KEIP motions, objections and orders in preparation for hearing.
Dinh, Riley	4/25/2023	1.1	Update summary of KEIP objections and engagement timeline.
Hoeinghaus, Allison	4/25/2023	0.8	Review peer KEIP motions, objections and orders in preparation for hearing.
Hoeinghaus, Allison	4/25/2023	0.7	Further review peer KEIP motions, objections and orders in preparation for hearing.
Bapna, Rishabh	4/26/2023	2.2	Update consolidated historical compensation and LTI analysis.
Bapna, Rishabh	4/26/2023	1.1	Call with A. Hoeinghaus (A&M), J. Deets (A&M) and R. Dinh (A&M) regarding historical compensation relating to CEL token and equity grants in preparation for hearing on KEIP motion.
Ciriello, Andrew	4/26/2023	1.0	Working session with S. Colangelo (A&M) to update case to date coin movement report.
Ciriello, Andrew	4/26/2023	0.5	Review latest version of case to date coin movement report.
Colangelo, Samuel	4/26/2023	1.0	Working session with A. Ciriello (A&M) to update case to date coin movement report.
Colangelo, Samuel	4/26/2023	0.9	Analyze court orders to identify noticeable transaction requirements to support coin movement analysis.
Colangelo, Samuel	4/26/2023	0.7	Update BTC reconciliation between weekly coin reports and filed cash and coin reports.
Deets, James	4/26/2023	2.4	Review SOFA to verify numbers in objections to KEIP motion.
Deets, James	4/26/2023	1.4	Review summary of KEIP objections and prepare revised summary.
Deets, James	4/26/2023	1.1	Call with A. Hoeinghaus (A&M), R. Bapna (A&M) and R. Dinh (A&M) regarding historical compensation relating to CEL token and equity grants in preparation for hearing on KEIP motion.
Dinh, Riley	4/26/2023	2.8	Prepare a deck of summary of KEIP objections.
Dinh, Riley	4/26/2023	1.1	Call with A. Hoeinghaus (A&M), J. Deets (A&M) and R. Bapna (A&M) regarding historical compensation relating to CEL token and equity grants in preparation for hearing on KEIP motion.
Hoeinghaus, Allison	4/26/2023	1.1	Call with J. Deets (A&M), R. Bapna (A&M) and R. Dinh (A&M) regarding historical compensation relating to CEL token and equity grants in preparation for hearing on KEIP motion.

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MOTIONS/ORDERS

Professional	Date	Hours	Activity
Bapna, Rishabh	4/27/2023	2.6	Prepare a list of open compensation questions for follow-up with client.
Bapna, Rishabh	4/27/2023	2.8	Further update consolidated historical compensation and LTI analysis.
Ciriello, Andrew	4/27/2023	0.9	Review case to date coin movement analysis.
Colangelo, Samuel	4/27/2023	0.2	Assemble CV Reporting file for the week ending 4/21 for distribution to UCC.
Colangelo, Samuel	4/27/2023	0.8	Update categorizations and descriptions of noticeable coin transactions in case to date coin report.
Deets, James	4/27/2023	0.8	Prepare schedule of SOFA bonus payments and reconcile to objections to KEIP motion.
Dinh, Riley	4/27/2023	1.1	Revise the deck of summary of KEIP objections based on review comments.
Hoeinghaus, Allison	4/27/2023	0.7	Review summary of KEIP objections.
Hoeinghaus, Allison	4/27/2023	1.2	Review additional data relating to KEIP motion; review revised KEIP metrics.
Ciriello, Andrew	4/28/2023	0.9	Call with S. Colangelo (A&M) to discuss case to date coin report.
Colangelo, Samuel	4/28/2023	0.9	Call with A. Ciriello (A&M) to review case to date coin report.
Colangelo, Samuel	4/28/2023	0.4	Assemble and distribute equity variance summary for 4/14 coin report.
Colangelo, Samuel	4/28/2023	0.2	Review prior coin reports needing potential revision and identify open items to ask Celsius crypto team.
Colangelo, Samuel	4/28/2023	0.3	Update 4/14 coin report to reflect internal comments.
Colangelo, Samuel	4/28/2023	0.5	Update coin movement noticing file per internal comments and prepare for initial distribution.
Deets, James	4/28/2023	0.8	Review additional data relating to KEIP motion; review revised KEIP metrics.
Hoeinghaus, Allison	4/28/2023	1.1	Further review additional data relating to KEIP motion; review revised KEIP metrics.
Hoeinghaus, Allison	4/28/2023	1.4	Review schedule of SOFA bonus payments.
Dinh, Riley	4/29/2023	2.9	Prepare comparison of KEIP for FTX and Celsius.
Ciriello, Andrew	4/30/2023	0.9	Provide comments on draft substantive consolidation motion.
Schreiber, Sam	4/30/2023	0.4	Review draft subcon motion.
Subtotal		156.3	

Exhibit D

*Celsius Network, LLC, et al.,
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PLAN / DISCLOSURE STATEMENT

Professional	Date	Hours	Activity
Brantley, Chase	4/1/2023	0.4	Finalize and share list of diligence question to potential bidder proposal.
Brantley, Chase	4/1/2023	1.9	Analyze and provide comments for illustrative creditor recovery workbook and supporting materials.
Colangelo, Samuel	4/1/2023	0.5	Review class recovery schedule open items and respond to outstanding questions.
Brantley, Chase	4/2/2023	0.3	Continue to analyze and provide additional comments for illustrative creditor recovery workbook and supporting materials.
Colangelo, Samuel	4/2/2023	0.8	Update class recovery schedules to reflect internal comments.
Brantley, Chase	4/3/2023	0.4	Prepare and share summary of Disclosure Statement deliverables with team.
Brantley, Chase	4/3/2023	0.4	Call with A. Ciriello (A&M) to discuss work plan for liquidation analysis, wind down plan, intercompany and disclosure statement.
Brantley, Chase	4/3/2023	0.8	Call with J. Fan (Celsius) to discuss mining business plan open items and timeline for filing disclosure statement.
Brantley, Chase	4/3/2023	0.7	Call with D. Bendetson (Centerview) to discuss mining business plan and next steps.
Brantley, Chase	4/3/2023	1.3	Provide further comments for illustrative creditor recovery workbook and supporting materials.
Brantley, Chase	4/3/2023	1.1	Analyze and prepare responses to GXD diligence responses.
Campagna, Robert	4/3/2023	0.6	Prepare DS workplan of key activities.
Ciriello, Andrew	4/3/2023	1.0	Review plan documents for consistency with intercompany analysis and coin reports.
Ciriello, Andrew	4/3/2023	0.2	Correspond with A&M regarding work plan to provide disclosure statement inputs.
Ciriello, Andrew	4/3/2023	0.4	Call with C. Brantley (A&M) to discuss work plan for liquidation analysis, wind down plan, intercompany and disclosure statement.
Colangelo, Samuel	4/3/2023	0.7	Update class recovery schedules to reflect internal comments and latest recovery estimates.
Colangelo, Samuel	4/3/2023	0.3	Analyze treatment description for custody claims and include updated figures in class recovery schedule.
Dailey, Chuck	4/3/2023	0.4	Correspondence with A&M team regarding PMO updates.
Dailey, Chuck	4/3/2023	1.8	Update liquidation analysis for latest stout valuations.
Dailey, Chuck	4/3/2023	2.1	Update liquidation analysis presentation for latest Plan classes and analysis.
Dailey, Chuck	4/3/2023	0.7	Update liquidation analysis model to toggle off retail loan set-off assumption.
Dailey, Chuck	4/3/2023	1.5	Create alternative version of the liquidation analysis presentation that assumes loan principal is not set-off against claims.

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PLAN / DISCLOSURE STATEMENT

Professional	Date	Hours	Activity
Dailey, Chuck	4/3/2023	1.8	Analyze responses and further questions from potential buyer re: wind down plan.
Lucas, Emmet	4/3/2023	0.8	Compile source data regarding transactional items to R. Roman (K&E) to facilitate updates to language in disclosure statement.
Lucas, Emmet	4/3/2023	0.4	Check cash activity to respond to request from R. Roman (K&E) regarding language in disclosure statement surrounding loans, cash positions.
Schreiber, Sam	4/3/2023	1.6	Review updated schedules of hypothetical creditor recoveries under plan treatment options.
Schreiber, Sam	4/3/2023	0.8	Review updated draft liquidation analysis.
Brantley, Chase	4/4/2023	0.3	Finalize and share DS readiness tracker with team.
Brantley, Chase	4/4/2023	0.3	Correspond with Stout team re: timing of certain valuation estimates.
Brantley, Chase	4/4/2023	0.5	Prepare and share DS readiness tracker with team.
Brantley, Chase	4/4/2023	0.6	Call with R. Campagna and S. Schreiber (A&M), K&E, Centerview to discuss timeline for filing disclosure statement.
Brantley, Chase	4/4/2023	0.4	Call with D. Bendetson (Centerview) to discuss supporting assumptions of the mining business plan.
Brantley, Chase	4/4/2023	0.3	Call with B. Beasley (Centerview) to discuss BTC price and rig sale assumptions in the mining business plan.
Brantley, Chase	4/4/2023	0.3	Respond to requests to update the mining VDR with most recent contracts and operating reports.
Campagna, Robert	4/4/2023	0.8	Correspondence with potential auditors regarding diligence and next steps.
Campagna, Robert	4/4/2023	0.7	Review wind down analysis prior to sharing with K&E.
Campagna, Robert	4/4/2023	0.6	Call with S. Schreiber and C. Brantley (A&M), K&E, Centerview to discuss timeline for filing disclosure statement.
Ciriello, Andrew	4/4/2023	0.2	Correspond with C. Nolan (CEL) and K&E regarding institutional borrowings positions.
Dailey, Chuck	4/4/2023	1.8	Draft responses and follow-up questions to plan comparisons to potential buyer.
Dailey, Chuck	4/4/2023	0.6	Compile final list of open items on potential buyer wind down analysis.
Dailey, Chuck	4/4/2023	1.1	Update side by side comparison of potential buyer wind down analysis to internal wind down analysis and NewCo waterfall.
Schreiber, Sam	4/4/2023	0.6	Call with R. Campagna and C. Brantley (A&M), K&E, Centerview to discuss timeline for filing disclosure statement.
Schreiber, Sam	4/4/2023	0.9	Provide comments on preliminary disclosure statement open issues tracker.
Schreiber, Sam	4/4/2023	2.7	Analyze claims treatment in filed Plan relative to draft waterfall analysis.

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Brantley, Chase	4/5/2023	0.5	Weekly call with R. Campagna, P. Kinealy, S. Schreiber, C. Brantley, C. Dailey (all A&M), C. Ferraro and K. Tang (Celsius) and K&E and Centerview teams to discuss draft disclosure statement, DS exhibits, and valuations.
Brantley, Chase	4/5/2023	0.7	Analyze latest draft of retail loan and collateral valuation from Stout analysis.
Brantley, Chase	4/5/2023	0.5	Review revised waterfall and NAV schedule updated for most recent Stout valuation figures.
Brantley, Chase	4/5/2023	0.3	Correspond with team re: timeline to share DS materials with advisor counterparties.
Brantley, Chase	4/5/2023	1.3	Prepare and share issues list with team re: operational hurdles for wind down plan.
Brantley, Chase	4/5/2023	0.2	Call with Stout, Celsius, and S. Schreiber, R. Campagna, C. Brantley, C. Dailey (A&M) to discuss status of Stout valuation
Campagna, Robert	4/5/2023	0.5	Weekly call with R. Campagna, P. Kinealy, S. Schreiber, C. Brantley, C. Dailey (all A&M), C. Ferraro and K. Tang (Celsius) and K&E and Centerview teams to discuss draft disclosure statement, DS exhibits, and valuations.
Campagna, Robert	4/5/2023	0.2	Call with Stout, Celsius, and S. Schreiber, R. Campagna, C. Brantley, C. Dailey (A&M) to discuss status of Stout valuation
Dailey, Chuck	4/5/2023	0.5	Weekly call with R. Campagna, P. Kinealy, S. Schreiber, C. Brantley, C. Dailey (all A&M), C. Ferraro and K. Tang (Celsius) and K&E and Centerview teams to discuss draft disclosure statement, DS exhibits, and valuations.
Dailey, Chuck	4/5/2023	0.2	Call with Stout, Celsius, and S. Schreiber, R. Campagna, C. Brantley, C. Dailey (A&M) to discuss status of Stout valuation
Dailey, Chuck	4/5/2023	0.4	Correspondence with potential buyer about wind down analysis.
Kinealy, Paul	4/5/2023	0.5	Weekly call with R. Campagna, P. Kinealy, S. Schreiber, C. Brantley, C. Dailey (all A&M), C. Ferraro and K. Tang (Celsius) and K&E and Centerview teams to discuss draft disclosure statement, DS exhibits, and valuations.
Schreiber, Sam	4/5/2023	0.2	Call with Stout, Celsius, and S. Schreiber, R. Campagna, C. Brantley, C. Dailey (A&M) to discuss status of Stout valuation
Schreiber, Sam	4/5/2023	0.5	Weekly call with R. Campagna, P. Kinealy, S. Schreiber, C. Brantley, C. Dailey (all A&M), C. Ferraro and K. Tang (Celsius) and K&E and Centerview teams to discuss draft disclosure statement, DS exhibits, and valuations.
Schreiber, Sam	4/5/2023	1.8	Review latest draft of Wind Down analysis presentation.
Schreiber, Sam	4/5/2023	1.7	Prepare updated schedule of hypothetical NewCo assets to support legal and regulatory review.
Brantley, Chase	4/6/2023	0.4	Review UCC's summary of outstanding Plan and Disclosure Statement items and compare to readiness tracker.
Brantley, Chase	4/6/2023	0.5	Review latest draft of wind down presentation in advance of presenting to the UCC.
Brantley, Chase	4/6/2023	1.6	Analyze custody withdraw and remaining eligible withdraw data and outline further analysis for team.

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Brantley, Chase	4/6/2023	0.6	Continue to review latest retail loan principal valuation performed by Stout team.
Campagna, Robert	4/6/2023	0.7	Discussions with potential auditors for mining and newco.
Campagna, Robert	4/6/2023	0.9	Review of valuation process and methodology related to loan settlements.
Schreiber, Sam	4/6/2023	1.8	Continue review of preliminary Stout valuation results.
Schreiber, Sam	4/6/2023	1.4	Prepare coin report for Stout team to update valuation results.
Brantley, Chase	4/7/2023	1.0	Call with R. Campagna, S. Schreiber, C. Dailey (all A&M) and M3 team to discuss wind down analysis waterfall and cost assumptions.
Brantley, Chase	4/7/2023	0.3	Review and respond to questions from K&E re: wind down and best interest test next steps.
Brantley, Chase	4/7/2023	0.4	Correspond with team re: expense assumptions in the wind down analysis.
Brantley, Chase	4/7/2023	0.6	Call with K&E, Centerview, S. Schreiber (A&M) and potential bidder to discuss their proposed transaction framework.
Brantley, Chase	4/7/2023	1.0	Call with R. Campagna, S. Schreiber, C. Dailey (all A&M) and K&E team to review and discuss wind down and liquidation analysis.
Brantley, Chase	4/7/2023	0.4	Correspond with team re: analysis of custody withdraw data.
Brantley, Chase	4/7/2023	0.3	Call with R. Campagna, S. Schreiber, E. Lucas, S. Colangelo (all A&M), K&E to discuss solicitation and disclosure statement.
Calvert, Sam	4/7/2023	0.8	Call with alternative bidder re: questions across balance sheet and latest reporting.
Campagna, Robert	4/7/2023	1.0	Call with C. Dailey, S. Schreiber, C. Brantley (all A&M) and K&E team to review and discuss wind down and liquidation analysis.
Campagna, Robert	4/7/2023	0.3	Call with E. Lucas, S. Schreiber, C. Brantley, S. Colangelo (all A&M), K&E to discuss solicitation and disclosure statement.
Campagna, Robert	4/7/2023	1.0	Call with C. Dailey, S. Schreiber, C. Brantley (all A&M) and M3 team to discuss wind down analysis waterfall and cost assumptions.
Campagna, Robert	4/7/2023	0.8	Review / respond to question raised w/r/t Wind Down Analysis by counsel.
Colangelo, Samuel	4/7/2023	0.3	Call with R. Campagna, S. Schreiber, E. Lucas, C. Brantley (all A&M), K&E to discuss solicitation and disclosure statement.
Dailey, Chuck	4/7/2023	1.0	Call with R. Campagna, S. Schreiber, C. Brantley (all A&M) and K&E team to review and discuss wind down and liquidation analysis.
Dailey, Chuck	4/7/2023	1.0	Call with R. Campagna, S. Schreiber, C. Brantley (all A&M) and M3 team to discuss wind down analysis waterfall and cost assumptions.
Lucas, Emmet	4/7/2023	0.3	Call with R. Campagna, S. Schreiber, C. Brantley, S. Colangelo (all A&M), K&E to discuss solicitation and disclosure statement.
Schreiber, Sam	4/7/2023	0.3	Call with R. Campagna, E. Lucas, C. Brantley, S. Colangelo (all A&M), K&E to discuss solicitation and disclosure statement.

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Schreiber, Sam	4/7/2023	0.6	Call with K&E, Centerview, C. Brantley (A&M) and potential bidder to discuss their proposed transaction framework.
Schreiber, Sam	4/7/2023	1.0	Call with R. Campagna, C. Dailey, C. Brantley (all A&M) and M3 team to discuss wind down analysis waterfall and cost assumptions.
Schreiber, Sam	4/7/2023	1.0	Call with R. Campagna, C. Dailey, C. Brantley (all A&M) and K&E team to review and discuss wind down and liquidation analysis.
Schreiber, Sam	4/7/2023	1.2	Analyze latest wind down analysis in advance of meeting with M3.
Calvert, Sam	4/8/2023	0.9	Drafting responses to additional questions posed by alternative bidder.
Brantley, Chase	4/10/2023	0.4	Correspond with team re: presentation of recoveries after custody withdraws.
Brantley, Chase	4/10/2023	0.4	Review prospective bidder's April 10 weekly update note on the status of operational readiness.
Brantley, Chase	4/10/2023	0.3	Review Company data pull of Earn customer stratification and share with team.
Brantley, Chase	4/10/2023	0.2	Coordinate with the Company re: Earn stratification data request from bidder.
Dailey, Chuck	4/10/2023	0.9	Update wind down analysis for latest custody balances based on withdraw schedule.
Schreiber, Sam	4/10/2023	1.4	Analyze impact of crypto prices on potential creditor recoveries.
Schreiber, Sam	4/10/2023	0.7	Review overview materials provided by potential bidder.
Schreiber, Sam	4/10/2023	1.8	Analyze and prepare comments related to updated Stout valuation materials.
Schreiber, Sam	4/10/2023	0.4	Call with Celsius management, K&E, and potential crypto distributor to discuss plan for distributing crypto back to creditors.
Bixler, Holden	4/11/2023	0.6	Correspond with A&M and K&E teams re: solicitation detail inquiry.
Brantley, Chase	4/11/2023	0.3	Correspond with K&E and team re: portfolio rebalancing analysis and next steps.
Brantley, Chase	4/11/2023	0.3	Correspond with team re: supporting analysis of Stout valuation to assist the Company in their review.
Brantley, Chase	4/11/2023	0.4	Review Bid Process Letters for US Bitcoin and Global X.
Brantley, Chase	4/11/2023	0.3	Coordinate with data team re: additional fields of information for Earn stratification.
Brantley, Chase	4/11/2023	0.8	Call with C. Ferraro, I. Israel, K. Tang (Celsius) and S. Schreiber (A&M) to review the latest asset valuation.
Brantley, Chase	4/11/2023	0.5	Call with MIII, Perella and Centerview to review mining equity split analysis.
Schreiber, Sam	4/11/2023	0.8	Call with C. Ferraro, I. Israel, K. Tang (Celsius) and C. Brantley (A&M) to review the latest asset valuation.

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Schreiber, Sam	4/11/2023	0.8	Analyze comparison of Stout results against latest coin report.
Schreiber, Sam	4/11/2023	1.7	Prepare comments and open questions related to valuation results.
Brantley, Chase	4/12/2023	0.4	Weekly call with S. Schreiber, C. Brantley, C. Dailey (all A&M), C. Ferraro (Celsius), K&E and Centerview teams to discuss disclosure statement timing and status and core claims.
Brantley, Chase	4/12/2023	1.3	Prepare and share analysis and open questions re: US Bitcoin fee structure proposal with Centerview.
Brantley, Chase	4/12/2023	0.4	Analyze wind down cost comparison analysis and outline additional detail needed.
Brantley, Chase	4/12/2023	0.5	Review responses from US Bitcoin re: fee structure and revise analysis of estimated fees.
Brantley, Chase	4/12/2023	0.3	Correspond with team re: Earn customer stratification analysis.
Campagna, Robert	4/12/2023	0.6	Review of updated POR waterfall based upon latest valuation estimates.
Dailey, Chuck	4/12/2023	0.4	Weekly call with S. Schreiber, C. Brantley, C. Dailey (all A&M), C. Ferraro (Celsius), K&E and Centerview teams to discuss disclosure statement timing and status and core claims.
Dailey, Chuck	4/12/2023	0.3	Correspondence with K&E team re: Stout valuation and 40 act balance sheet.
Schreiber, Sam	4/12/2023	1.8	Continue review of valuation documents.
Schreiber, Sam	4/12/2023	0.4	Weekly call with S. Schreiber, C. Brantley, C. Dailey (all A&M), C. Ferraro (Celsius), K&E and Centerview teams to discuss disclosure statement timing and status and core claims.
Brantley, Chase	4/13/2023	0.7	Analyze revised draft of expense comparison between wind down analysis proposals.
Brantley, Chase	4/13/2023	0.2	Share Earn stratification analysis with Centerview ahead of distributing to potential bidder.
Dailey, Chuck	4/13/2023	2.9	Update draft liquidation analysis DS exhibit with footnotes for assets and claims.
Dailey, Chuck	4/13/2023	2.7	Draft initial disclosure statement exhibit for the liquidation analysis.
Dailey, Chuck	4/13/2023	0.7	Analyze retail loan book for individuals with multiple loans receiving different treatments.
Schreiber, Sam	4/13/2023	1.6	Analyze borrower recoveries under proposed loan settlement.
Schreiber, Sam	4/13/2023	2.2	Analyze updated draft wind down analysis.
Brantley, Chase	4/14/2023	1.6	Analyze fee comparison between NewCo and wind down bids based on latest counter proposal from GXD.
Brantley, Chase	4/14/2023	0.3	Review proposal shared by possible distribution agent.

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Campagna, Robert	4/14/2023	0.8	Call with E. Antipas regarding schedule of activities related to confirmation and emergence.
Campagna, Robert	4/14/2023	0.5	Call with C. Ferraro (Celsius) and J. Norman (K&E) regarding potential distribution agents.
Schreiber, Sam	4/14/2023	0.7	Review materials provided by potential bidder detailing their bid structure.
Schreiber, Sam	4/14/2023	1.5	Prepare side by side analysis of potential bids.
Schreiber, Sam	4/15/2023	1.9	Review updated Stout valuation documentation.
Brantley, Chase	4/17/2023	0.9	Review bid proposal submitted by SALT group and identify fee related data points for analysis.
Brantley, Chase	4/17/2023	1.6	Review bid proposal submitted by GXD and outline key data points to update analysis.
Brantley, Chase	4/17/2023	0.4	Correspond with the Company re: Earn stratification analysis and sign-off.
Brantley, Chase	4/17/2023	1.2	Outline updates to economic comparison of bids and share with team.
Brantley, Chase	4/17/2023	1.4	Review bid proposal submitted by US Bitcoin and outline key data points to update analysis.
Brantley, Chase	4/17/2023	0.3	Provide additional comments re: Earn customer stratification analysis with country detail.
Campagna, Robert	4/17/2023	0.8	Review valuation report and data provided by Stout.
Campagna, Robert	4/17/2023	0.6	Draft correspondence related to auditor search process / status update.
Schreiber, Sam	4/17/2023	1.3	Analyze updated term sheet from potential bidder.
Brantley, Chase	4/18/2023	1.1	Continue to review GXD bid proposal and discuss updates to economic comparison with team.
Brantley, Chase	4/18/2023	0.6	Analyze mining valuation and discuss with team updates to NAV analysis.
Brantley, Chase	4/18/2023	1.6	Review and provide comments for bid economics comparison analysis.
Brantley, Chase	4/18/2023	0.4	Analyze and provide comments on latest NAV and recovery waterfall.
Dailey, Chuck	4/18/2023	2.2	Update liquidation analysis for latest 3/31 Stout valuations.
Schreiber, Sam	4/18/2023	0.4	Coordinate finalization of Stout valuation work.
Schreiber, Sam	4/18/2023	2.6	Review final version of valuation report.
Schreiber, Sam	4/18/2023	0.6	Prepare analysis of convenience class treatment.

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Professional	Date	Hours	Activity
Schreiber, Sam	4/18/2023	1.1	Review draft valuation report related to mining business.
Bixler, Holden	4/19/2023	0.5	Call with K&E team re: solicitation planning.
Brantley, Chase	4/19/2023	1.1	Review and revise alt coin rebalancing analysis ahead of sharing with team.
Brantley, Chase	4/19/2023	0.8	Respond to questions from Centerview re: comparison of mining operations between prospective bidders.
Brantley, Chase	4/19/2023	0.8	Call with J. Schiffrin, K. Ehrler, T. Biggs, S. Gallic (M3), J. Norman (K&E) and R. Campagna, S. Schreiber, C. Brantley, A. Ciriello (A&M) to discuss alt coin portfolio and coin portfolio composition under the plan.
Brantley, Chase	4/19/2023	0.8	Call with K&E, CVP, and R. Campagna and S. Schreiber (A&M) to discuss next steps in bid process and potential auction.
Brantley, Chase	4/19/2023	0.7	Outline alt coin rebalancing analysis for team and provide guidance on assumptions.
Campagna, Robert	4/19/2023	1.2	Final review of Stout valuation materials as it relates to net asset value calculations.
Campagna, Robert	4/19/2023	0.6	Review of CV valuation deck re: Mining business.
Campagna, Robert	4/19/2023	0.8	Call with J. Schiffrin, K. Ehrler, T. Biggs, S. Gallic (M3), J. Norman (K&E) and R. Campagna, S. Schreiber, C. Brantley, A. Ciriello (A&M) to discuss alt coin portfolio and coin portfolio composition under the plan.
Campagna, Robert	4/19/2023	0.5	Call with bidder and S. Schreiber (A&M) to discuss diligence requests and next steps regarding bids.
Campagna, Robert	4/19/2023	0.8	Call with K&E, CVP, and S. Schreiber and C. Brantley (A&M) to discuss next steps in bid process and potential auction.
Ciriello, Andrew	4/19/2023	0.8	Call with J. Schiffrin, K. Ehrler, T. Biggs, S. Gallic (M3), J. Norman (K&E) and R. Campagna, S. Schreiber, C. Brantley, A. Ciriello (A&M) to discuss alt coin portfolio and coin portfolio composition under the plan.
Dailey, Chuck	4/19/2023	1.4	Review and compile responses to asset distribution waterfall prepared by potential buyer.
Dailey, Chuck	4/19/2023	0.6	Update asset distribution waterfall comparison to potential buyer business plan.
Dailey, Chuck	4/19/2023	0.3	Correspondence with CVP team regarding NewCo waterfall and various distribution scenarios.
Dailey, Chuck	4/19/2023	1.7	Update bid term and fee comparison analysis amongst potential bidders for latest term sheets and inputs from CVP analysis.
Dailey, Chuck	4/19/2023	1.8	Review plan term sheet comparisons between potential bidders provided by CVP.
Dailey, Chuck	4/19/2023	1.2	Review fee comparison provided by CVP to compare to internal analysis.
Schreiber, Sam	4/19/2023	1.7	Compare bid side-by-side analysis with expense analysis.

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Professional	Date	Hours	Activity
Schreiber, Sam	4/19/2023	0.8	Call with J. Schiffrin, K. Ehrler, T. Biggs, S. Gallic (M3), J. Norman (K&E) and R. Campagna, S. Schreiber, C. Brantley, A. Ciriello (A&M) to discuss alt coin portfolio and coin portfolio composition under the plan.
Schreiber, Sam	4/19/2023	0.5	Call with bidder and R. Campagna (A&M) to discuss diligence requests and next steps regarding bids.
Schreiber, Sam	4/19/2023	0.8	Call with K&E, CVP, and R. Campagna and C. Brantley (A&M) to discuss next steps in bid process and potential auction.
Bixler, Holden	4/20/2023	1.3	Review initial draft solicitation analysis and correspondence re: same.
Brantley, Chase	4/20/2023	0.5	Call with MIII to discuss question list and topics for potential bidder reference check.
Brantley, Chase	4/20/2023	0.2	Correspond with the Stout team re: revisions made to access letter.
Brantley, Chase	4/20/2023	2.2	Analyze the revised Stout valuation report and share with Centerview and the Company for review.
Brantley, Chase	4/20/2023	0.7	Analyze Centerview fee comparison schedule and prepare question list.
Brantley, Chase	4/20/2023	0.5	Participate in call with UCC advisors and prospective bidder referral.
Brantley, Chase	4/20/2023	1.4	Review and provide comments for GXD vs. wind down comparison updated for latest bid proposal.
Campagna, Robert	4/20/2023	1.0	Review prospective bidder waterfall and implied balance sheet.
Campagna, Robert	4/20/2023	0.3	Call with K&E, CVP, S. Schreiber (A&M), and UCC Advisors to discuss auction process.
Schreiber, Sam	4/20/2023	1.6	Continue review of asset valuation report.
Schreiber, Sam	4/20/2023	2.2	Analyze comparison of certain bids to internal expense forecast.
Schreiber, Sam	4/20/2023	0.3	Call with K&E, CVP, R. Campagna (A&M), and UCC Advisors to discuss auction process.
Brantley, Chase	4/21/2023	0.4	Prepare responses to questions from the Company re: wind down cost assumptions.
Brantley, Chase	4/21/2023	0.6	Continue to review and provide comments for GXD vs. wind down comparison.
Brantley, Chase	4/21/2023	0.4	Analyze prospective bidder mining proposal and outline questions for further review.
Brantley, Chase	4/21/2023	0.2	Respond to questions from MIII re: balance sheet recording of certain stablecoins.
Brantley, Chase	4/21/2023	0.3	Correspond with MIII re: questions for prospective bidder on latest mining proposal.
Campagna, Robert	4/21/2023	0.4	Call with CVP, PWP, M3, and prospective bidder to discuss their bid proposal.
Campagna, Robert	4/21/2023	1.3	Finalize waterfall and newco opening balance sheet summary for distribution to UCC advisors.

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Schreiber, Sam	4/21/2023	0.4	Call with CVP, PWP, M3, and prospective bidder to discuss their bid proposal.
Schreiber, Sam	4/21/2023	1.1	Continue analyzing comparison of bid proposals.
Schreiber, Sam	4/21/2023	1.6	Prepare bid comparison materials for review with Special Committee.
Schreiber, Sam	4/21/2023	2.1	Prepare waterfall and illustrative balance sheet for distribution to Debtor and UCC advisors.
Schreiber, Sam	4/21/2023	0.3	Respond to diligence requests related to the illustrative balance sheet.
Brantley, Chase	4/22/2023	0.4	Analyze revised GXD vs. wind down analysis with full waterfall to recovery values.
Brantley, Chase	4/22/2023	1.4	Review and provide comments for liquidation analysis write up to be included in the Disclosure Statement.
Brantley, Chase	4/22/2023	1.0	Call with Special Committee, K&E, CVP, and GXD to present latest bid.
Brantley, Chase	4/24/2023	0.4	Call with S. Calvert (A&M) re: mining bid opex comparison methodology and next steps.
Brantley, Chase	4/24/2023	0.6	Call with M3 team, C. Brantley and S. Calvert (both A&M) re: mining bid opex comparisons follow up call.
Brantley, Chase	4/24/2023	1.0	Call with M3 and prospective bidder to discuss open items re: mining bid.
Brantley, Chase	4/24/2023	0.4	Call with M3 team, C. Brantley and S. Calvert (both A&M) re: mining bid opex comparisons.
Brantley, Chase	4/24/2023	0.4	Call with S. Calvert (A&M) re: review of mining cost analysis between bids.
Brantley, Chase	4/24/2023	1.9	Analyze updated prospective bidder model and discuss analysis with team.
Brantley, Chase	4/24/2023	1.8	Review and provide comments for updated prospective bidder's mining comparison.
Brantley, Chase	4/24/2023	1.1	Review latest mining financials and supporting schedules ahead of sharing with bidders.
Brantley, Chase	4/24/2023	0.3	Correspond with the Company and Centerview re: posting latest financials to bidder data room.
Calvert, Sam	4/24/2023	0.4	Call with C. Brantley (A&M) re: mining bid opex comparison methodology and next steps.
Calvert, Sam	4/24/2023	0.4	Call with C. Brantley (A&M) re: review of mining cost analysis between bids.
Calvert, Sam	4/24/2023	0.6	Call with M3 team, C. Brantley and S. Calvert (both A&M) re: mining bid opex comparisons follow up call.
Calvert, Sam	4/24/2023	0.4	Call with M3 team, C. Brantley and S. Calvert (both A&M) re: mining bid opex comparisons.
Campagna, Robert	4/24/2023	1.4	Prepare POR waterfall analyses under alternative deal terms.

*Celsius Network, LLC, et al.,
Time Detail of Task by Professional
April 1, 2023 through April 30, 2023*

PLAN / DISCLOSURE STATEMENT

Professional	Date	Hours	Activity
Campagna, Robert	4/24/2023	0.5	Call with EY and K&E to discuss accounting treatment of loans under POR scenario.
Schreiber, Sam	4/24/2023	0.9	Analyze potential changes to wind down analysis.
Schreiber, Sam	4/24/2023	0.9	Review updated comparison of various bids.
Brantley, Chase	4/25/2023	0.4	Attend addition on-the-record auction segment.
Brantley, Chase	4/25/2023	0.9	Participate in multiple discussions of updated bid with bidder following on-the-record auction.
Brantley, Chase	4/25/2023	1.4	Continue to analyze potential plan waterfall with bidder.
Brantley, Chase	4/25/2023	0.7	Discuss potential bids with UCC advisors and Debtor advisors.
Brantley, Chase	4/25/2023	0.6	Attend on-the-record auction segment.
Brantley, Chase	4/25/2023	3.0	Participate in auction with bidders.
Campagna, Robert	4/25/2023	0.5	Call with Special Committee, K&E, Centerview, and S. Schreiber (A&M) and potential bidder to discuss distribution of crypto.
Schreiber, Sam	4/25/2023	0.4	Attend addition on-the-record auction segment.
Schreiber, Sam	4/25/2023	1.7	Discuss potential bids with UCC advisors.
Schreiber, Sam	4/25/2023	1.9	Discussion with bidder regarding their latest bid updates.
Schreiber, Sam	4/25/2023	0.9	Discussion of updated bid with bidder following on-the-record auction.
Schreiber, Sam	4/25/2023	0.6	Attend on-the-record auction segment.
Schreiber, Sam	4/25/2023	1.4	Analyze potential plan waterfall with bidder.
Schreiber, Sam	4/25/2023	1.3	Compare cost structure variances across bids.
Schreiber, Sam	4/25/2023	0.5	Call with Special Committee, K&E, Centerview, and R. Campagna (A&M) and potential bidder to discuss distribution of crypto.
Schreiber, Sam	4/25/2023	3.0	Participate in auction with bidders.
Brantley, Chase	4/26/2023	0.7	Participate in discussion with debtor advisors re: updated bid related to cost structure.
Brantley, Chase	4/26/2023	2.6	Working sessions with S. Calvert (A&M) re: compare mining costs under various bid scenarios.
Brantley, Chase	4/26/2023	1.3	Multiple discussions of distribution mechanics with potential bidder.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
April 1, 2023 through April 30, 2023***

PLAN / DISCLOSURE STATEMENT

Professional	Date	Hours	Activity
Brantley, Chase	4/26/2023	1.6	Continue to analyze costs borne by estate under various bid structures.
Brantley, Chase	4/26/2023	2.8	Continue to compare mining costs under various bid structures..
Brantley, Chase	4/26/2023	1.2	Meeting with bidder, S. Calvert, C. Brantley, S. Schreiber (all A&M) to discuss the current highest and best offer.
Calvert, Sam	4/26/2023	2.2	Continue to refine mining costs comparison under various bids given evolving terms.
Calvert, Sam	4/26/2023	0.6	Discuss bids with Special Committee members and S. Schreiber, S. Calvert (A&M).
Calvert, Sam	4/26/2023	1.2	Meeting with bidder, S. Calvert, C. Brantley, S. Schreiber (all A&M) to discuss the current highest and best offer.
Calvert, Sam	4/26/2023	2.6	Working sessions with C. Brantley (A&M) re: compare mining costs under various bids.
Calvert, Sam	4/26/2023	0.7	Discussion of updated bid related to cost structure with S. Calvert, S. Schreiber (both A&M).
Campagna, Robert	4/26/2023	1.4	Review final Stout valuation report as it relates to waterfall and recovery analyses.
Schreiber, Sam	4/26/2023	2.3	Develop analysis of potential bidder compensation.
Schreiber, Sam	4/26/2023	1.9	Compare mining costs under various bids.
Schreiber, Sam	4/26/2023	2.5	Analyze costs borne by estate under bid structure.
Schreiber, Sam	4/26/2023	1.2	Meeting with bidder, S. Calvert, C. Brantley, S. Schreiber (all A&M) to discuss the current highest and best offer.
Schreiber, Sam	4/26/2023	0.6	Discuss bids with Special Committee members and S. Schreiber, S. Calvert (A&M).
Schreiber, Sam	4/26/2023	0.7	Discussion of updated bid related to cost structure with S. Calvert, S. Schreiber (both A&M).
Schreiber, Sam	4/26/2023	1.3	Discussion of distribution mechanics with potential bidder.
Schreiber, Sam	4/26/2023	1.3	Review distribution materials prepared by Celsius team.
Bixler, Holden	4/27/2023	0.5	Confer with A&M team re: distribution mechanics.
Brantley, Chase	4/27/2023	1.5	Review updates to NAV analysis for latest bid structure and correspond with A&M team re: same.
Brantley, Chase	4/27/2023	1.4	Continue discussion of potential distribution mechanics with potential bidder and S. Schreiber (A&M).
Brantley, Chase	4/27/2023	2.6	Support discussion with bidders and S. Schreiber (A&M) regarding requested changes to their bids.
Brantley, Chase	4/27/2023	1.7	Outline disclosure statement requirements under potential bid structure and update readiness tracker.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
April 1, 2023 through April 30, 2023***

PLAN / DISCLOSURE STATEMENT

Professional	Date	Hours	Activity
Brantley, Chase	4/27/2023	1.2	Finalize and share mining cost comparison with MILL.
Brantley, Chase	4/27/2023	0.7	Partial participation in discussion of NewCo structure with Centerview team and S. Schreiber.
Schreiber, Sam	4/27/2023	2.6	Support discussion with bidders and C. Brantley regarding requested changes to their bids.
Schreiber, Sam	4/27/2023	2.6	Analyze historical market volatility related to bid structure.
Schreiber, Sam	4/27/2023	1.7	Update NAV analysis for latest bid structure.
Schreiber, Sam	4/27/2023	1.7	Evaluate impact of management incentives on bid relative to other bidders.
Schreiber, Sam	4/27/2023	1.2	Outline disclosure statement requirements under potential bid structure.
Schreiber, Sam	4/27/2023	1.4	Continue discussion of potential distribution mechanics with potential bidder and C. Brantley (A&M).
Schreiber, Sam	4/27/2023	0.9	Discuss NewCo structure with Centerview team and C. Brantley.
Bixler, Holden	4/28/2023	0.8	Confer and correspond with A&M team re: distribution planning; review talking points and proposals re: same.
Brantley, Chase	4/28/2023	1.8	Discuss with potential bidders latest developments re: mining bid alterations.
Brantley, Chase	4/28/2023	0.8	Call with D. Albert (Celsius) to discuss latest mining bid proposal and fee structure.
Brantley, Chase	4/28/2023	0.4	Call with Q. Lawlor, D. Albert (Celsius) and Centerview to discuss prospective bidder mining bid comparison.
Brantley, Chase	4/28/2023	1.4	Review latest prospective bidder proposal submitted and correspond with team re: updating wind down comparison.
Brantley, Chase	4/28/2023	0.6	Prepare and share prospective bidder quarterly EBITDA analysis with Centerview.
Brantley, Chase	4/28/2023	0.6	Review latest proposal from Fahrenheit group.
Schreiber, Sam	4/28/2023	0.6	Analyze updated management incentives under potential bid.
Schreiber, Sam	4/28/2023	2.3	Prepare process document to support plan for distributing crypto to creditors at emergence.
Schreiber, Sam	4/28/2023	1.9	Develop presentation describing considerations of crypto distribution to creditors.
Bixler, Holden	4/29/2023	0.6	Further correspondence with A&M team re: distribution mechanics and budgeting.
Campagna, Robert	4/29/2023	1.1	Call with A. Carr, D. Barse, C. Ferraro (Celsius) and K&E related to back up bid and claims reconciliation and distribution processes.
Schreiber, Sam	4/30/2023	0.8	Prepare list of open Plan items to be completed following conclusion of auction.
Subtotal		269.6	

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
April 1, 2023 through April 30, 2023***

STATEMENTS/SCHEDULES

Professional	Date	Hours	Activity
Bixler, Holden	4/10/2023	0.4	Correspond with K&E and A&M teams re: insider inquiry.
Bixler, Holden	4/11/2023	0.4	Review correspondence re: collateral account re: Schedule amendment.
Bixler, Holden	4/14/2023	1.3	Correspond with Akin re: Voyager testimony; review transcript re: same.
Subtotal		2.1	

VENDOR MANAGEMENT

Professional	Date	Hours	Activity
Brantley, Chase	4/3/2023	0.3	Correspond with team re: payment of certain vendor invoices.
Colangelo, Samuel	4/3/2023	0.2	Correspond with A&M, Celsius, and K&E regarding payments to new professional vendor and prior payments made.
Brantley, Chase	4/4/2023	0.3	Correspond with team re: GK8 invoice.
Colangelo, Samuel	4/4/2023	0.7	Update due invoices list for the week ending 4/7 in payment approval file.
Colangelo, Samuel	4/4/2023	0.5	Review Celsius AP for the week ending 4/7 and include in weekly payment approval file.
Colangelo, Samuel	4/4/2023	0.6	Reconcile payment tracking file with payment confirmations sent by Celsius for the week ending 3/31.
Colangelo, Samuel	4/4/2023	0.3	Prepare initial invoice approval list for the week ending 4/7.
Brantley, Chase	4/5/2023	0.3	Correspond with the Company and K&E re: response to certain vendor we are ceasing business with.
Brantley, Chase	4/5/2023	0.4	Correspond with the Company and team re: contract rejection.
Brantley, Chase	4/5/2023	0.2	Call with S. Colangelo (A&M) and Celsius to review invoices to pay for the week of 4/3.
Colangelo, Samuel	4/5/2023	0.2	Finalize non-mining payment approval file for the week ending 4/7 for distribution.
Colangelo, Samuel	4/5/2023	0.2	Update OCP invoice cap tracker.
Colangelo, Samuel	4/5/2023	0.2	Call with C. Brantley (A&M), and Celsius to review invoices to pay for the week of 4/3.
Colangelo, Samuel	4/5/2023	0.5	Assemble non-mining related invoice level payment file for the week ending 4/7.
Brantley, Chase	4/6/2023	0.2	Analyze invoices for approval for the week ending April 7.
Colangelo, Samuel	4/6/2023	0.3	Assemble mining related invoice level payment file for the week ending 4/7.
Colangelo, Samuel	4/6/2023	0.2	Finalize payment approval file for the week ending 4/7 for distribution.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
April 1, 2023 through April 30, 2023***

VENDOR MANAGEMENT

Professional	Date	Hours	Activity
Colangelo, Samuel	4/6/2023	0.3	Review mining invoices for the week ending 4/7 to confirm dates of service and payment ability.
Colangelo, Samuel	4/6/2023	0.5	Update payment approval file to include mining AP for the week ending 4/7.
Colangelo, Samuel	4/10/2023	0.1	Assemble professional fee invoice and payment support files for Celsius AP team.
Colangelo, Samuel	4/11/2023	0.6	Update due invoices list for the week ending 4/14 in payment approval file.
Colangelo, Samuel	4/11/2023	0.5	Reconcile payment tracking file with payment confirmations sent by Celsius for the week ending 4/7.
Colangelo, Samuel	4/11/2023	0.3	Update payment approval file to include Serbia AP for the week ending 4/14.
Colangelo, Samuel	4/11/2023	0.5	Review Celsius AP for the week ending 4/14 and include in weekly payment approval file.
Colangelo, Samuel	4/11/2023	0.2	Prepare initial invoice approval list for the week ending 4/14.
Brantley, Chase	4/13/2023	0.7	Review invoices for approval for the week of April 14 and confirm week 1 cash forecast assumptions.
Colangelo, Samuel	4/13/2023	0.2	Review mining invoices for the week ending 4/14 to confirm dates of service and payment ability.
Colangelo, Samuel	4/13/2023	0.5	Update payment approval file to include mining AP for the week ending 4/14.
Colangelo, Samuel	4/13/2023	0.3	Finalize payment approval file for the week ending 4/14 for distribution.
Colangelo, Samuel	4/13/2023	0.4	Assemble non-mining related invoice level payment file for the week ending 4/14.
Colangelo, Samuel	4/13/2023	0.2	Assemble mining related invoice level payment file for the week ending 4/14.
Colangelo, Samuel	4/14/2023	0.2	Review additional off-cycle invoices requested for payment in the week ending 4/14.
Colangelo, Samuel	4/18/2023	0.6	Review Celsius AP for the week ending 4/21 and include in weekly payment approval file.
Colangelo, Samuel	4/18/2023	0.2	Update payment approval file to include Serbia AP for the week ending 4/21.
Colangelo, Samuel	4/18/2023	0.5	Reconcile payment tracking file with payment confirmations sent by Celsius for the week ending 4/14.
Colangelo, Samuel	4/18/2023	0.3	Prepare initial invoice approval list for the week ending 4/21.
Colangelo, Samuel	4/18/2023	0.5	Update due invoices list for the week ending 4/21 in payment approval file.
Colangelo, Samuel	4/18/2023	0.6	Update first day motion tracker to reflect accurate list of disputed invoices and relevant status descriptions.
Colangelo, Samuel	4/19/2023	0.2	Call with Celsius team to review invoices to pay for the week ending 4/21.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
April 1, 2023 through April 30, 2023***

VENDOR MANAGEMENT

Professional	Date	Hours	Activity
Brantley, Chase	4/20/2023	0.3	Analyze invoices submitted for payment for the week ending April 21.
Colangelo, Samuel	4/20/2023	0.4	Review mining invoices for the week ending 4/21 to confirm dates of service and payment ability.
Colangelo, Samuel	4/20/2023	0.4	Reconcile mining invoices received vs. open AP list to identify per vendor variances.
Colangelo, Samuel	4/20/2023	0.2	Assemble mining related invoice level payment file for the week ending 4/21.
Colangelo, Samuel	4/20/2023	0.3	Reconcile disputed professional fee invoices with amounts outstanding in AP vs. approved to pay.
Colangelo, Samuel	4/20/2023	0.4	Update payment approval file to include mining AP for the week ending 4/21.
Colangelo, Samuel	4/20/2023	0.5	Assemble non-mining related invoice level payment file for the week ending 4/21.
Colangelo, Samuel	4/20/2023	0.3	Finalize payment approval file for the week ending 4/21 for distribution.
Colangelo, Samuel	4/21/2023	0.2	Review additional off-cycle invoices requested for payment in the week ending 4/21.
Brantley, Chase	4/23/2023	0.3	Correspond with the Company and MIII re: certain tax auditor payments.
Brantley, Chase	4/24/2023	0.3	Share vendor historical spend file with the Company as part of analysis for NewCo.
Colangelo, Samuel	4/24/2023	0.3	Refresh and distribute vendor spend reduction analysis.
Colangelo, Samuel	4/24/2023	0.3	Correspond with A&M and Celsius regarding queued payments to professional firm and prior payments made.
Schreiber, Sam	4/24/2023	0.8	Prepare vendor data in response to Celsius data request.
Colangelo, Samuel	4/25/2023	0.6	Update due invoices list for the week ending 4/28 in payment approval file.
Colangelo, Samuel	4/25/2023	0.4	Update vendor master to reflect latest payment extract and contract rejection status.
Colangelo, Samuel	4/25/2023	0.4	Prepare initial invoice approval list for the week ending 4/28.
Colangelo, Samuel	4/25/2023	0.2	Update payment approval file to include Serbia AP for the week ending 4/28.
Colangelo, Samuel	4/25/2023	0.4	Reconcile payment tracking file with payment confirmations sent by Celsius for the week ending 4/21.
Colangelo, Samuel	4/25/2023	0.5	Review Celsius AP for the week ending 4/28 and include in weekly payment approval file.
Colangelo, Samuel	4/26/2023	0.5	Update payment approval file to include mining AP for the week ending 4/28.
Colangelo, Samuel	4/26/2023	0.3	Review mining invoices for the week ending 4/28 to confirm dates of service and payment ability.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
April 1, 2023 through April 30, 2023***

VENDOR MANAGEMENT

Professional	Date	Hours	Activity
Colangelo, Samuel	4/26/2023	0.4	Finalize payment approval file for the week ending 4/28 for distribution.
Colangelo, Samuel	4/27/2023	0.3	Assemble mining related invoice level payment file for the week ending 4/28.
Colangelo, Samuel	4/27/2023	0.2	Review additional subcontractor invoices and approve for payment in current week pay cycle.
Colangelo, Samuel	4/27/2023	0.6	Review latest AP list and due invoice list and track disputed invoices to be flagged for discussion.
Colangelo, Samuel	4/27/2023	0.6	Assemble non-mining related invoice level payment file for the week ending 4/28.
Colangelo, Samuel	4/28/2023	0.3	Correspond with A&M and Celsius AP team to coordinate professional fee payments.
Subtotal		24.7	
<i>Grand Total</i>		<i>2,228.9</i>	

Exhibit F

*Celsius Network, LLC, et al.,
Expense Detail by Category
March 1, 2023 through March 31, 2023*

Miscellaneous

Professional/Service	Date	Expense	Expense Description
Ciriello, Andrew	4/11/2023	\$19.00	Internet/Online Fees: In Flight Wi-Fi
Bixler, Holden	4/30/2023	\$2,339.91	CMS Monthly Data Storage Fee - April 2023
Expense Category Total		\$2,358.91	

Transportation

Professional/Service	Date	Expense	Expense Description
Schreiber, Sam	4/25/2023	\$52.00	Parking: Parking for Day 1 of Auction
Schreiber, Sam	4/26/2023	\$45.00	Parking: Parking for Day 2 of Auction
Campagna, Robert	4/27/2023	\$150.00	Parking: Parking for Celsius auction
Schreiber, Sam	4/27/2023	\$52.00	Parking: Parking for Day 3 of Auction
Expense Category Total		\$299.00	
<i>Grand Total</i>		<u>\$2,657.91</u>	